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ABSTRACT

This guide is designed to help school food service managers to control food costs as they plan their menus. The guide contains: (1) menu planning tips and procedures related specifically to economy; (2) instructions for precosting recipes, individual food items and complete menus, estimating costs of USDA donated foods and of condiments, seasonings and leavenings, and selecting economical foods; (3) a table showing decimal equivalents to pounds, cups, and gallons; and (4) a table showing the cost of one serving of food from purchase units providing 1.5 to 240 servings per unit. (Author/GC)

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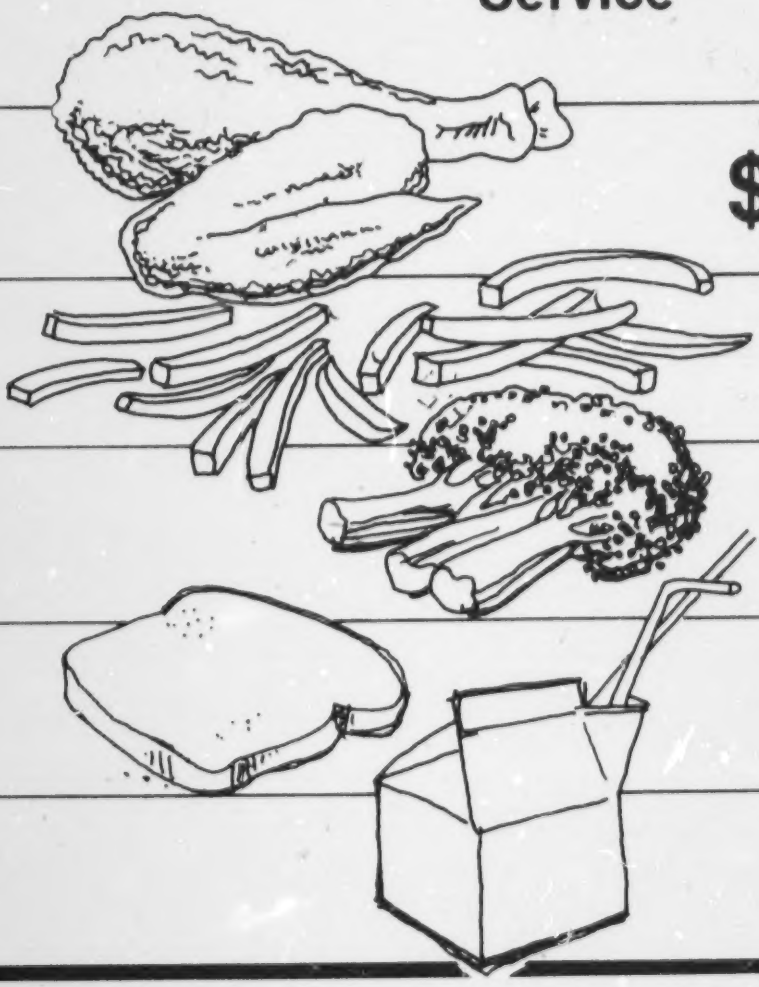
A Guide for Precosting Food for School Food Service



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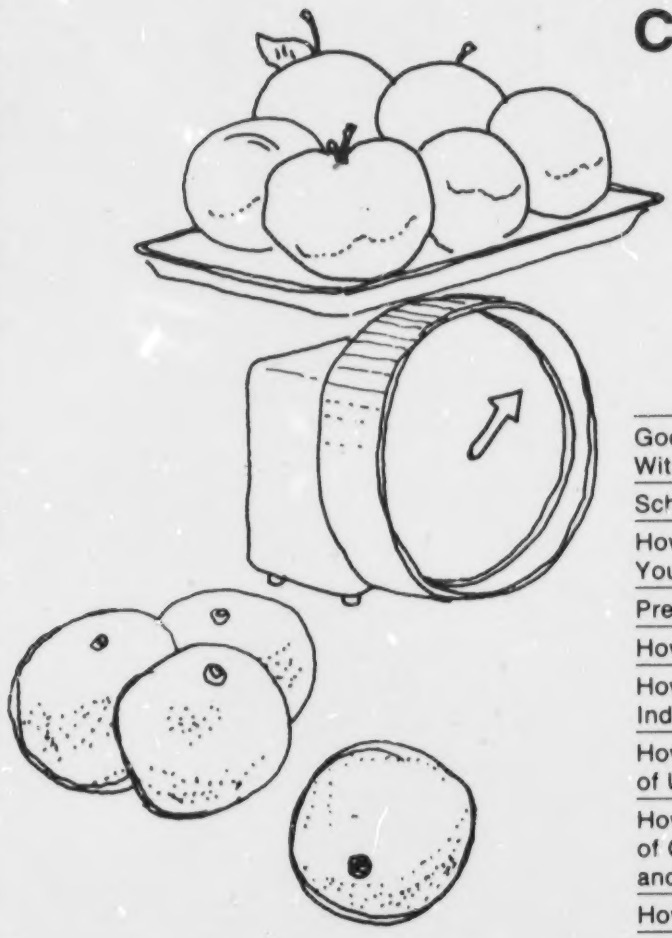

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Foreword

"A Guide for Precosting Food for School Food Service" is designed to help school food service managers control food costs as they plan their menus. This publication, to be used along with other publications of the U.S. Department of Agriculture (USDA) for school food service, includes the following:

- **Menu planning tips and procedures related specifically to economy.**
- **Instructions for (1) precosting recipes and individual food items, (2) estimating costs of USDA donated foods and of condiments, seasonings, and leavenings, (3) precosting the complete menu and menus with choice, and (4) selecting economical foods.**
- **A table showing the decimal equivalents in parts of 1 pound, 1 cup, or 1 gallon for different units.**
- **A table showing the cost of one serving of food from purchase units providing 1.5 to 240 servings per unit.**

The USDA is interested in the comments, reactions, and suggestions of the school food service managers who use the guide. Please forward your remarks to the addresses listed below for specified States.

In Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont: U.S. Department of Agriculture; Food and Nutrition Service; New England Regional Office; 33 North Avenue; Burlington, Massachusetts 01803.

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Good school meals start with well-planned menus

The menu determines, to a great extent, how nutritious the school meal will be; whether or not the meal will be enjoyed, or even eaten; and how much the meal will cost. Most schools have a limited amount of money to spend for food. Therefore, a major responsibility of the menu planner is to provide the best possible meals within the food budget. You need assurance, as menus are planned, that food costs will not exceed this budget.

Estimating the cost of food to be served to one person, often referred to as precosting a menu, is a means of identifying foods that can be served economically and predicting total food costs for the meal. This publication shows how to precost menus for school meals.

School food service managers should use other USDA program aids to help them plan and prepare appetizing school meals that meet Federal requirements.

A Menu Planning Guide for Type A School Lunches (Program Aid No. 719)
This guide presents information to help school food service managers plan appetizing and satisfying lunches that meet the Type A requirements of the National School Lunch Program.

Quanilty Recipes for Type A School Lunches (Program Aid No. 631)
This card file provides tested recipes, variations of recipes, and instructions for preparing over 500 foods that might be served in Type A lunches. The portion size and the contributions a portion makes to the Type A requirements are given for most recipes. Many of the recipes provide guides to amounts to purchase for the preparation of the food.

Food Buying Guide for Type A School Lunches (Program Aid No. 270)
This guide provides information on the size and approximate number of servings obtained from a purchase unit and the number of purchase units needed for 100 servings of over 400 food items.

Food Purchasing Pointers for School Food Service (Program Aid No. 1160)
This guide provides procedures for establishing a food purchasing system, information for purchasing food in quantity, and suggested specifications for buying quality foods appropriate for school food service.

School food service— a business

To plan and serve school meals efficiently, use sound business practices.

1. **Follow rules set down by management.** For example, lunches must meet the requirements of the Type A pattern. The facilities and personnel must meet local health and safety requirements. Through careful planning, you get maximum benefits from money spent for salaries of personnel and for the purchase and operation of equipment.

2. **Keep participation records about your customers.** This will help you predict lunch participation for various menus. For example, how many students eat lunch when fried chicken or pizza is served, and which foods are frequently left on plates? Participation records will also help you anticipate how many lunches will be ordered on rainy days.

3. **Operate within a budget.** You and your school business officials must determine how much of the money received from students and the Federal Government can be spent for food. The school counts on you to budget this food money to provide nutritious and satisfying meals each day. One way to do this is to determine the average amount you can spend each day for food for breakfast and lunch for children of various ages, and then plan meals that can be served within the meal allowance. Meals for some days may cost more than the average allowance. Other days they may cost less, of course.

4. **Use USDA-donated foods when available.**

5. **Purchase food with care, using "Food Purchasing Pointers for School Food Service."**

□ Use a strict code of business ethics when purchasing food.

□ Determine the method to be used in making a purchase. Regardless of whether the method is formal or informal, contact two or more vendors when making most food purchases to insure competitive bidding.

□ Find the best places to purchase food. Compare not only the price and quality of the food offered by various vendors, but also the dependability and service provided.

□ Purchase only food of good quality. Use written specifications describing the food to be purchased.

□ Use carefully planned menus to determine the amount of food to purchase. Take into account the number of meals to be served, the portion sizes planned, the amount of food on hand, and previous production records. Use your records and information from "Food Buying Guide for Type A School Lunches" and from recipes in "Quantity Recipes for Type A School Lunches" and other standardized recipes.

□ Check deliveries to make certain vendors have complied with your specifications and delivered the amounts ordered. Enter deliveries in inventory records and store properly.

6. **Use good management in handling and merchandising your product.**

□ Store food properly to minimize spoilage and loss of nutrients.

□ Use tested recipes, such as "Quantity Recipes for Type A School Lunches," that can be counted on to provide a given number of servings of a specified amount of good quality product.

□ Use portion control. That is, serve a specified amount of food to each person by using the appropriate size scoop or ladle to avoid leftovers or running out of food.

□ Plan amounts of food to serve to children of different ages as suggested in "Guide to

How to control cost as you plan menus

Amounts of Food for Boys and Girls of Specified Ages." See page 3 of the "Food Buying Guide for Type A School Lunches," or card A-2 of "Quantity Recipes for Type A School Lunches."

□ Keep plate waste, kitchen waste, and leftovers to a minimum.

7. **Keep records of foods purchased, used, and in inventories.** Use an inventory control system such as the one in the "Cost-Based Accountability System." (See FNS(CN) Instruction 796-1.) From these records determine the amount of food used and compare food costs from month to month. Check to see how accurately your precosting of menus predicted actual food costs. To do this, compare the average cost per serving for the menu planning period as predicted by precosting with the actual cost of food used.

"A Menu Planning Guide for Type A School Lunches" gives procedures for planning lunches. It suggests that you plan menus for a month at a time to assure a good variety of foods, maximize use of USDA-donated foods, provide economy in buying, and make more effective use of facilities and employees' time and skills. Here are some ideas on controlling food costs as you plan.

Plan the meat and meat alternate main dishes for the entire period. The meat or meat alternates in lunches usually cost more than other foods served. However, there is a wide range in costs of main dishes which can be made from different types and cuts of meats and from meat alternates. Careful selection can result in worthwhile savings.

Precost the main dishes. Main dishes may be mixtures prepared from recipes, such as meat loaf and chicken salad, or individual food items, such as roasted or broiled meats, frankfurters, or sliced cheese. Consider dishes that cost the most per serving. Are these main dishes increasing the costs of lunches unnecessarily? If so, substitute some less costly ones. You may want to set a top limit on the cost of the main dish or set an average amount, allowing for some high- and low-cost dishes.

However, cost per serving is only one of several factors to consider in selecting for economy. Consider the acceptability of the dish and the effects on participation. The contribution of the main dish to the meal also needs to be taken into account. For example, a stew may represent a good share of the Type A requirements for the lunch while fried chicken or meat loaf provides only the meat or meat alternate. Therefore, the stew might be the more economical even if it costs as much or more than the chicken or meat loaf. (See additional

information on the selection of economical foods on page 17.)

Plan the remainder of the menu. Using the Menu Planning Guide, plan vegetables and fruits that go well with each main dish and with each other. Precost vegetables and fruits you might serve. They may be in recipes, but are usually served as individual menu items. Compare the costs per serving of the various vegetables and fruits to others that might be served.

Select a variety of breads. Figure the cost per serving for breads you make and commercially baked breads you might use. Select those that are economical and well liked.

Figure the cost per serving of milk. It probably will not vary much from day to day.

Figure the cost per serving for desserts and other foods you might use, and select those nutritious foods you can afford.

For each item on the menu, record the cost per serving, the size of serving, and the date of the estimate, along with other useful information such as brand, quality, size of purchase unit of the food, and the vendor from which it was purchased. These cost estimates may be used for future menu planning until change in prices is significant enough to require updating. Some school food service managers have a special card file for computing and recording estimates of all foods they serve. Others file only estimated costs for recipes by marking the recipe cards or by clipping the cost to the cards. "Quantity Recipes for Type A School Lunches" provides a space for recording cost per serving.

Total the costs for items in the meal, including an allowance for condiments. Compute average costs per lunch or breakfast for the days in the menu planning period. This is the first step in determining the allocation percentages under the USDA Cost-Based Accountability System. (See FNS (CN) Instruction 796-1.)

Then, compare the average costs with the daily food budget. If costs exceed allowance, check your menus again. Substitute less costly foods, making certain that principles of good menu planning are followed and that the new selection makes the same contribution to the Type A pattern.

If costs are well below the budget, you may decide to substitute some more expensive items that are especially popular with students, or you might add an extra treat to the menu to improve participation.

Precosting menus— getting ready

Precosting is a part of the menu-planning process. To do this, you will need the following:

Recipes you use.

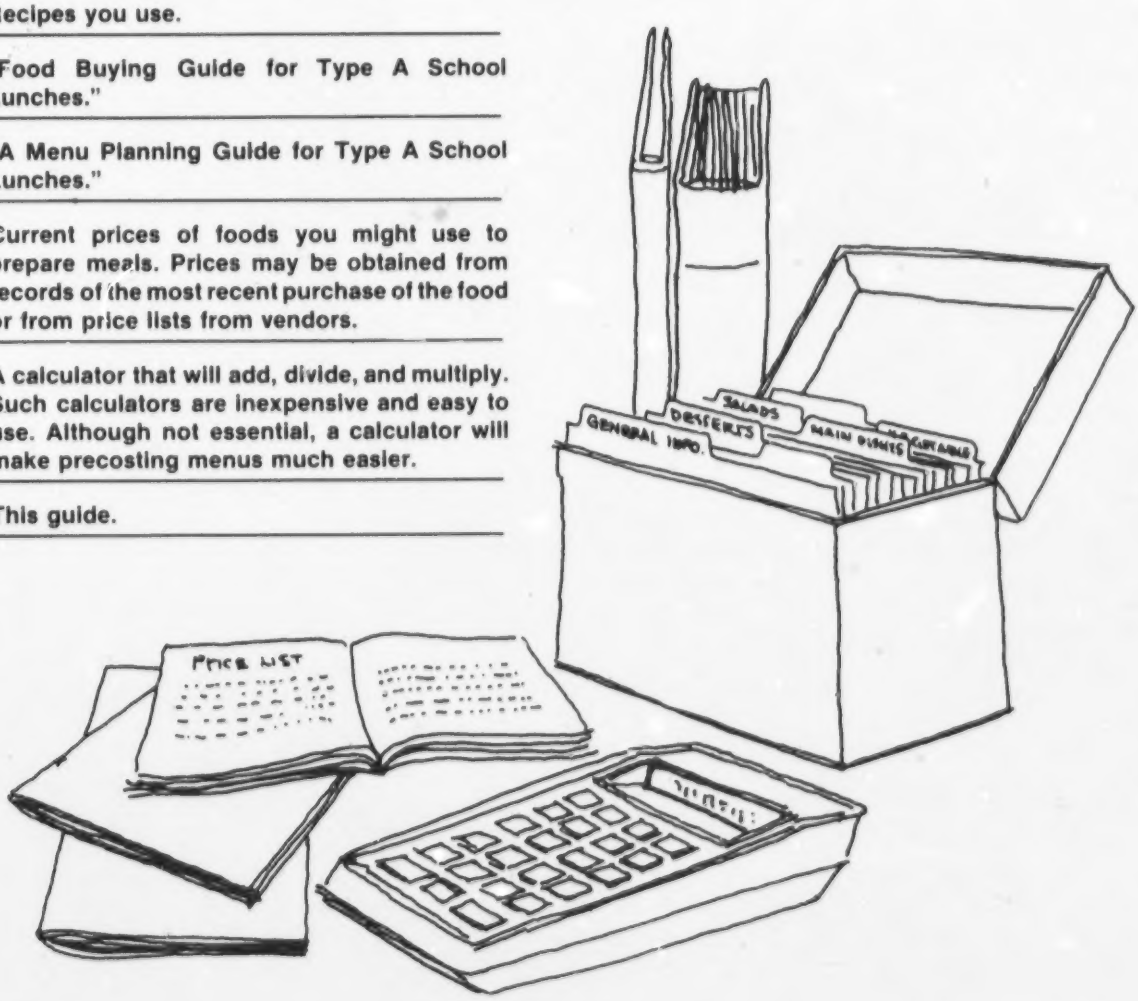
"Food Buying Guide for Type A School Lunches."

"A Menu Planning Guide for Type A School Lunches."

Current prices of foods you might use to prepare meals. Prices may be obtained from records of the most recent purchase of the food or from price lists from vendors.

A calculator that will add, divide, and multiply. Such calculators are inexpensive and easy to use. Although not essential, a calculator will make precosting menus much easier.

This guide.



How to precost recipes

Recipes can be costed by totaling the cost of ingredients specified in the recipe and then dividing the total cost by the number of servings provided. Use a recipe costing worksheet to simplify this task. The sample worksheet used in figuring costs for the meat loaf recipe that follows appears on page 39.

Step 1

List in column 1 the major ingredients in the recipe. Seasonings, thickenings, and leavening agents may be omitted. For example, salt, Worcestershire sauce, and parsley are omitted from the ingredients for meat loaf. Their estimated cost will be included in an allowance for condiments, seasonings, and leavening agents.

Step 2

Enter in column 2 the amount of each ingredient needed to prepare the recipe, adjusted to yield the number of servings planned.

Step 3

Enter in column 3 the amount of food to purchase to provide the amount of each ingredient entered in column 2.

If the recipe calls for ingredients in the form purchased, such as bread and ground beef, the amounts listed in columns 2 and 3 will be the same. For ingredients that require additional preparation after purchase, such as the onions and celery, the amount of the ingredient in the recipe (column 2) and the amount of ingredient as purchased (column 3) may differ. For these foods, the amount as purchased is shown in the marketing guide on the back of recipe cards in "Quantity Recipes for Type A School Lunches."

If recipes other than these are used, refer to the "Food Buying Guide for Type A School Lunches" to determine the amount of ingredients to purchase to provide the amount needed for the recipe. For example, a recipe for 100 portions of turkey and potato salad (from "Recipes for Quantity Service," HERR No. 5, Agricultural Research Service, USDA) requires, among other ingredients, 13 pounds of cooked, diced turkey and 5½ pounds of cooked, cubed potatoes. To determine the quantity of these items to purchase to provide the amounts in the recipe refer to column 6, titled Additional Yield Information, in "The Food Buying Guide for Type A School Lunches." There you are given percentages of the purchase unit which result when that food item is prepared in specified ways. To apply that percentage to your recipe, divide the amount of the food in the recipe by its percentage yield. In our example, if we use whole, ready-to-cook turkey to provide the cooked, diced turkey, the yield is 48 percent, so you will need to purchase 27 pounds (13 pounds ÷ 0.48 = 27 pounds). The yield for the cooked, cubed potatoes is 81 percent, so you will need 6.8 pounds (5.5 pounds ÷ 0.81 = 6.8 pounds).

Step 4

Enter the purchase unit for the ingredient, such as pound, can size, or dozen, in column 4.

Step 5

Calculate the number of purchase units of the ingredient needed by dividing the amount of the ingredient as purchased by the amount in the purchase unit. Enter the result in column 5.

For example, one loaf of bread is needed for the meat loaf (2 pounds÷2-pound loaf = 1). In some cases only a part of the purchase unit may be used in the recipe. When the remaining food in the purchase unit cannot be used in another recipe, the cost for the entire purchase unit should be used in calculating the food cost. For some ingredients a smaller size market unit may be the more economical choice. (See page 6 of the "Food Buying Guide for Type A School Lunches" for tables showing common can and jar sizes and a guide for substituting smaller cans for No. 10 cans.)

Use table 1, page 20, to determine the decimal equivalents of purchase units required. For example, milk used for cooking may be purchased by the gallon. Table 1 shows that 0.375 is the part of a gallon represented by the 1½ quarts of milk (6 cups) required in the meat loaf.

Step 6

Enter the price per purchase unit in column 6. Use the most recent price from your records or from a vendor. (If you use a pencil for filling columns 6 and 7 and for completing steps 8 and 9, you can erase entries when costs are updated.)

Step 7

Multiply the price per purchase unit (column 6) by the number of purchase units used (column 5) to determine the cost for each ingredient. Enter the result in column 7.

Step 8

Add the costs for all ingredients in column 7 to obtain the total cost of the recipe.

Step 9

Divide the total cost by the number of servings provided by the recipe to determine the cost per serving.

Recipe costing worksheet

RECIPE: Meat Loaf NO. OF SERVINGS: 100

SOURCE: Quantity Recipes for type A School Lunches

RECIPE NUMBER: D-36 DATE: 1/11/77

1 Ingredient	2 Amount of ingredient in recipe	3 Amount of ingredient as purchased	4 Purchase unit of ingredient	5 Number of purchase units used	6 Price per purchase unit[1]	7 Cost for ingredient
Bread slices[1]	2 lb	2 lb	2 lb loaf	1.	$0.55	$ 0.550
milk	1½ qt	1½ qt	gallon	.375[2]	$1.44	$0.540
onions (chopped)	12 oz	13½ oz[3]	pound	.844[2]	$0.18	$0.152
celery (chopped)	12 oz	1 lb[3]	pound	1.	$0.29	$0.290
ground Beef	15 lb	15 lb	pound	15.	$0.87	$13.050
eggs	14 large	1.17 doz[4]	dozen	1.17	$0.63	$ 0.737

TOTAL COST OF RECIPE: $ 15.319

SERVING SIZE: one slice, 3/4" thick COST PER SERVING: $ 0.153

[1] Prices used here, and all those that follow, are only for purposes of the example and may not reflect current prices in your area. They may be higher or lower than those for similar foods for your school meals.

[2] See decimal equivalent table, page 20.

[3] From marketing guide on recipe card.

[4] To find number of dozens of eggs needed divide 14 by 12.

Step 1
List in column 1 the major ingredients in the recipe.

Step 2
Enter in column 2 the amount of each ingredient needed to prepare the recipe, adjusted to yield the number of servings planned.

Step 3
Enter in column 3 the amount of food to purchase to provide the amount of each ingredient entered in column 2.

Step 4
Enter the purchase unit for the ingredient, such as pound, can size, or dozen, in column 4.

Step 5
Calculate the number of purchase units of the ingredient needed by dividing the amount of the ingredient as purchased by the amount in the purchase unit. Enter the result in column 5.

Step 6
Enter the price per purchase unit in column 6.

Step 7
Multiply the price per purchase unit (column 6) by the number of purchase units used (column 5) to determine the cost for each ingredient. Enter the result in column 7.

Step 8
Add the costs for all ingredients in column 7 to obtain the total cost of the recipe.

Step 9
Divide the total cost by the number of servings provided by the recipe to determine the cost per serving.

How to precost servings of individual food items

Most menus include some foods that are served alone, not as part of a recipe. These foods are referred to here as "individual" food items. Foods such as rolls, butter or margarine, and milk are served in the form in which they are purchased. Others are trimmed, chopped, cooked, or prepared in other ways before they are served. Examples are tomatoes and frozen French fried potatoes. To estimate the cost per serving of individual foods, use the following procedures.

STEP 1
Based on the serving size you've planned, determine the number of servings provided by a purchase unit of the food item. The number of servings per purchase unit can be determined from the "Food Buying Guide for Type A School Lunches," from your records, from food labels, or from other information provided by the food processor.

Examples:

One No. 10 can of tomatoes provides twenty-four ½-cup servings. A 30-pound case of frozen French fried potatoes (straight cut) provides 230 ½-cup servings.

STEP 2
Locate the price per purchase unit from your records or obtain one from a vendor.

Examples:

$1.56 is the price per No. 10 can of tomatoes.
$5.75 is the price of a 30-pound case of frozen French fried potatoes.

STEP 3
Estimate the cost per serving in one of two ways:

A. Divide the price per purchase unit by the number of servings provided by a purchase unit.

Examples:

Tomatoes $1.56 ÷ 24 = $0.065 per serving.
French fries $5.75 ÷ 230 = $0.025 per serving.

B. Use table 2 "Cost of One Serving of Food From Purchase Units Providing 1.5 to 240 Servings Per Unit." Find the price per purchase unit in the left-hand column. With the aid of a ruler, follow from the price across the table to the right until you come to the column heading listing the appropriate number of servings. The number shown at this point is the approximate cost per serving.

Example:

If the price per purchase unit is in dollars and cents, $5.75 for French fries, for example, follow the procedure first for 5 dollars (.021), then for 75 cents (.003) and total (.024) the "cost per serving" resulting from each. This total may not always agree exactly with method A because of the range in the number of servings listed in the heading.

Use of the table described in B above will save considerable time, especially if a calculator is not available. Even if the table is used, some calculations may be necessary. For example, the price of canned fruit and vegetables, quoted for a case of six No. 10 cans, will have to be divided by six to determine the price per can. Also, the table covers only purchase units that provide 250 or fewer servings. A few purchase units, such as a 50-pound bag of grits, provide more than 250 servings. The cost per serving of these foods will have to be calculated using method A.

How to estimate the cost of USDA-donated foods

You can save money by incorporating USDA-donated foods into your menus. One of two ways may be used to estimate their cost for menu planning purposes, depending on State and local policies.

METHOD 1

This method places a value on donated foods based on the actual cost to the school. This may be zero ($.00) or there may be some charges for delivery or storage. Method 1 should be used for pricing donated foods in precosting menu items.

METHOD 2

In this method the "comparable market value" of the donated item—the price of a similar food purchased locally—is used. The cost of the school meal based on method 2 represents its money value and is useful in menu and budget planning when the food may not be available from USDA. A second notation could be made on the bottom of the recipe costing worksheet indicating the cost per serving when donated foods are used. Some managers might prefer to add a column to the worksheet for this notation.

Note: These methods may not agree with State policies for costing donations for purposes of full cost accounting. Follow the procedures established by your State for this purpose.

How to estimate the cost of condiments, seasonings, and leavenings

Some school food service managers may wish to figure costs for each condiment used in the dining room and include the costs for seasonings and leavening agents when costing each recipe. However, the use of an average, fixed, estimated cost for all these items for the entire meal makes the procedure much simpler and usually produces sufficient accuracy in the precosting of menus.

An average of $0.020 is recommended to cover the cost of condiments, seasonings, and leavenings for each school meal served. This includes pickles, mustard, catsup, leavenings, salt, pepper, other spices, and seasonings used in recipes as well as on the table. The $.020 amount is a 1975-76 estimate based on an earlier survey conducted by school food service supervisors in a southeastern State. If this amount does not seem reasonable based on prices in your locality, you may wish to adjust it accordingly.

How to precost the complete menu

After you have precosted and selected foods you plan to serve, add the costs for each day's menu as follows.

Menu 1

	Cost per serving
Meat loaf	$0.153
Mashed potatoes	.034
Stewed tomatoes	.065
Roll	.029
Margarine	.004
Frosted marble cake	.052
Milk	.091
Condiments	.020
Total food cost per meal	$0.448

Menu 2

	Cost per serving
Chicken salad	$0.252
on round roll	.038
French fries	.025
Broccoli with	.053
lemon butter	.007
Chocolate chip cookie	.035
Milk	.091
Condiments	.020
Total food cost per meal	$0.521

The costs of school meals will vary greatly depending on foods selected. The use of a maximum cost for each meal unnecessarily restricts the variety of foods that might be served. Instead, a maximum average cost per meal for a selected period may be used. As long as the average cost is in line with the school's food budget, both low-cost and high-cost meals during the period can then be planned. For example, to determine the average cost per meal served over a 4-week period, total the costs for meals for all days in the period and then divide the total by the number of days in the period.

If the average cost for a selected period is higher than your food budget permits, you will need to make substitutions or changes. The following examples show changes which would result in lower per meal costs of the above menus.

Examples for menu 1

Extend the ground beef in the meat loaf with textured vegetable protein, or substitute USDA-donated ground beef (figuring a handling and storage charge of $0.01 per pound) for the purchased ground beef. Compare the cost of the meat loaf made from these ingredients.

	Cost/ Serving	Total Cost of Meal
Purchased ground beef	$0.153	$0.448
Purchased ground beef extended with textured vegetable protein	$0.128	$0.423
USDA-donated ground beef	$0.024	$0.320

Substitute chocolate pudding made with nonfat dry milk for the marble cake and compare the cost.

	Cost/ Serving	Total Cost of Meal
Frosted marble cake	$0.052	$0.448
Chocolate pudding	$0.034	$0.430

Examples for Menu 2

Substitute USDA-donated canned boned chicken (figuring a handling and storage charge of $0.023) for the purchased chicken in the chicken salad. Compare the cost of the chicken salad made from these ingredients.

	Cost/ Serving	Total Cost of Meal
Purchased chicken	$0.252	$0.521
Donated canned boned chicken	$0.075	$0.363

Substitute purchased sugar cookies for the chocolate chip cookies made in the school kitchen and compare the cost.

	Cost/ Serving	Total Cost of Meal
Chocolate chip cookies	$0.035	$0.521
Sugar cookies	$0.019	$0.506

How to precost menus providing a choice

Offering menus that allow a choice is a means of increasing student satisfaction and participation, especially among senior high school students under the "offer versus serve" provision. However, planning, preparing, and serving such menus is more complicated than planning those that do not permit a choice. Before you plan to offer students a choice of certain menu items, be sure you have enough facilities and sufficient staff to prepare and serve extra items.

All the principles of good menu planning, including precosting, should be followed for the components of each meal. The menus should be planned in such a way that each meal offered will fulfill the requirements of the Type A pattern and that the average cost per meal will not exceed the food budget for the menu planning period.

You will need to predict the number of students that will select each food on the menu in order to estimate the average cost per meal. To make predictions, use your food production and participation records for days when dishes and meals being considered were served.

COSTING WHEN A CHOICE OF FOOD COMPONENTS IS OFFERED

To provide for choices of two foods to 250 students, you might offer meat loaf, costing $0.153 per serving or chicken salad costing $0.252 per serving. You expect that 100 students will choose meat loaf and 150 will select chicken salad. To precost the main dish, you (1) multiply the cost per serving of each item by the number of students you predict will select it, (2) total the results, and (3) divide the total by the number of students.

100 servings of meat loaf	× $0.153 =	$15.30
150 servings of chicken salad	× 0.252 =	37.80
		$53.10

$53.10 ÷ 250 = $0.212 (average cost of main dish)

You would then make similar predictions regarding the number of students that will select alternate foods and estimate the average cost of each component of the meal. For example, stewed tomatoes or broccoli with lemon butter might be offered. Each would provide an important source of vitamins A and C and at least a ¼-cup serving of vegetable. A selection of ½ cup of mashed or French fried potatoes would complete the ¾-cup serving of vegetables and fruit as required by the Type A pattern. The total of the average costs per serving for the components chosen, plus the cost of other foods served as a part of all meals (milk, bread, butter, and the like), gives you the total estimated cost of the meal.

COSTING WHEN A CHOICE OF COMPLETE TYPE A LUNCHES IS OFFERED

To provide for choices of two complete Type A menus to 250 students, you might offer the complete meat loaf and chicken salad lunches.

How to select economical foods

If you estimate that 100 students will select the meat loaf lunch, precosted at $0.448 per meal and 150 the chicken salad lunch, precosted at $0.521 per meal, the average cost of meals for the day can be calculated as follows:

100 meat loaf meals	× $0.448 =	$44.80
150 chicken salad meals	× 0.521 =	78.15
		$122.95

$122.95 ÷ 250 = $0.492 (average cost of menu)

After you have estimated the average cost per lunch permitting a choice for each day of the menu-planning period, you will need to determine if the average lunch cost for the period falls within the food budget for your school. To do this, total the average cost per lunch for the days in the period and divide by the number of days. If the average cost for the menu-planning period exceeds your food budget, try substitutions such as those mentioned on page 15.

As you plan and precost nutritious and appetizing meals, select the most economical forms of foods that can be used with your available facilities, time, and skills. Compare costs to determine which represents the greatest savings. The need to make such comparisons occur in the following situations.

1. Selecting foods to be used as ingredients in recipes. It may be necessary to compare the cost of ingredients purchased in different stages of preparation.

Example:

The ingredient, chicken, in a chicken salad recipe may be purchased pre-cooked, boned, and canned, or it may be purchased ready to cook. One estimate showed that canned boned chicken cost $1.25 per pound, and ready-to-cook chicken, $0.69 per pound. According to recipe E-6 in "Quantity Recipes for Type A School Lunches," 9.75 pounds of the canned product are needed for 100 servings at a total cost of $12.19 (9.75 × $1.25 per lb). According to the marketing guide on the back of the recipe card, 29.12 pounds of ready-to-cook chicken are needed at a total cost of $20.09 (29.12 lb × $0.69 per lb) or $7.90 more than the canned boned item. Based on these prices, the use of canned boned chicken for this recipe, therefore, resulted in a saving of $0.079 per serving in food costs, and also saved preparation time by eliminating the need to cook the chicken and remove the meat from the bones.

2. Selecting fresh, frozen, canned, or dehydrated forms of individual food items. Compare the costs of serving foods that are purchased in the frozen, canned, dehydrated, or fresh (if

practical) forms using procedures described on page 12.

Example:

A ½-cup serving of green peas from a No. 10 can priced at $1.40 costs $0.062. The same amount from a frozen package, priced at $0.425 per pound costs $0.084, or slightly over 2 cents more per serving. A ½-cup serving of mashed potatoes made from fresh potatoes priced at $0.190 per pound costs $0.048, and from a No. 10 can of dehydrated granules priced at $2.99 costs $0.020 or almost 3 cents less. (These costs do not include milk, butter, and seasonings.)

3. Choosing between mixtures prepared, or partially prepared, commercially and those prepared in the school kitchen. Compare the cost per serving of foods you prepare with commercially prepared products that are suitable replacements. You may find it more economical to purchase a commercially prepared item of acceptable quality.

Example:

One estimate showed that canned baked beans cost $0.037 per ½ cup, while beans prepared from recipe D-11 in "Quantity Recipes for Type A School Lunches" cost $0.068 per ½ cup. Similar comparisons may show that it is cheaper to prepare certain dishes in the school kitchen.

One example showed that commercially prepared pizza with cheese and ground beef cost $0.196 per serving or $0.042 more than a similar product made from recipe D-43 in "Quantity Recipes for Type A School Lunches" at a cost of $0.154 per serving. Convenience foods, even if they are more expensive than those prepared in the school kitchen, may be more economical to use if labor costs are reduced. They may also be a source of more variety in meals in schools with limited employee time and skills.

Whether a menu item is a convenience food or is prepared in the school kitchen, be sure it contains foods in proper amounts to make the desired contribution to the Type A pattern. For instance, if you intend for a serving of pizza to provide the entire meat or meat alternate component as well as the bread component of the lunch, be sure there is a proper amount of cheese or cheese and meat, and a sufficient portion of crust per serving of pizza. When a textured vegetable protein product is used, be sure the proportions of meat to textured vegetable protein to water are correct and in sufficient amounts to provide the equivalent amount of cooked lean meat that is desired.

How precosting fits into cost-based accountability

The complexity and cost of the school lunch program requires careful use of limited Federal, State, and local resources in order to benefit children and assure that funds are directed to those purposes for which they are made available.

Cost-based accountability is a method developed to account for allowable costs involved in the operation of school food service programs. For a full explanation of cost-based accountability, refer to Financial Management—Cost-Based Accountability, FNS (CN) Instruction 796-1, as revised. Exhibit B of this instruction is the reimbursement voucher in which claims are made for reimbursement for each feeding program you operate (lunch, breakfast, special milk, etc.). To claim the cost of food used you must allocate food costs to each program. Exhibit F of the instruction gives steps to follow in allocating food costs.

An important step in allocating food costs is to determine an average food cost for all the feeding programs. To estimate the average food cost for your lunch program you must—

1

Precost all recipes and individual food items used in the entire menu-planning period.

2

Determine the estimated cost of each day's menu.

3

Find the average cost for lunch by adding the cost for all the lunches in your menu-planning period and dividing by the number of days in the period.

Example:

Day	Cost of Lunch
First day	$0.462
Second day	.510
Third day	.521
Fourth day	.560
Fifth day	.605
Sixth day	.583
Seventh day	.451
Eighth day	.486
Ninth day	.467
Tenth day	.543
Total food cost for 10 days	**$5.188**

$5.188 ÷ 10 = $0.519

Your average food cost for lunch is $0.519.

This average food cost may *not* be used directly to claim reimbursement. Use this average food cost to allocate the percentage of your actual food costs which can be attributed to each program.

Table 1
Decimal equivalents

Decimal Equivalents in Parts of One Pound, One Cup, or One Gallon for Different Units

Number of units (ounces, tablespoons, or cups)[1]	+0 unit	+1/4 unit	+1/3 unit	+1/2 unit	+2/3 unit	+3/4 unit
	Decimal equivalent of one pound, one cup, or one gallon					
0	.....	0.016	0.021	0.031	0.042	0.047
1	0.062	.078	.083	.094	.104	.109
2	.125	.141	.146	.156	.167	.172
3	.188	.203	.208	.219	.229	.234
4	.250	.266	.271	.281	.292	.297
5	.312	.328	.333	.344	.354	.359
6	.375	.391	.396	.406	.417	.422
7	.438	.453	.458	.469	.479	.484
8	.500	.516	.521	.531	.542	.547
9	.562	.578	.583	.594	.604	.609
10	.625	.641	.646	.656	.667	.672
11	.688	.703	.708	.719	.729	.734
12	.750	.766	.771	.781	.792	.797
13	.812	.828	.833	.844	.854	.859
14	.875	.891	.896	.906	.917	.922
15	.938	.953	.958	.969	.979	.984

[1] The units are read at the side and top of the table. If the units are ounces, the decimal equivalents given in the body of the table are parts of one pound. If the units are tablespoons, the decimal equivalents are parts of one cup. If the units are cups, the decimal equivalents are parts of one gallon.

EXAMPLES OF USES:

Ounces to pounds.—To convert 10½ ounces to the corresponding decimal equivalent of a pound, find 10 in the first column. Follow this line across to the column headed "+½ unit" which shows that 0.656 pound corresponds to 10½ ounces.

Pounds to ounces.—To convert the decimal 0.531 pound to ounces, find 0.531 in the body of the table. Then, in the first column find the number which is on the same horizontal line, i.e., 8. Next, add the number from the heading of the column in which 0.531 was found, i.e., ½. Thus, 0.531 pound corresponds to 8½ ounces.

Table 2
Cost for one serving of food from purchase units providing 1.5 to 240 servings per unit

The following table shows the cost of one serving of food from purchase units providing 1.5 to 240 servings per unit. To use the table, find the price per purchase unit in the left-hand column. With the aid of a ruler, follow from the price across the table to the right until you come to the column heading listing the appropriate number of servings. The number shown at this point is the approximate cost per serving.

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	1.50 TO 1.74	1.75 TO 1.99	2.00 TO 2.24	2.25 TO 2.49	2.50 TO 2.74	2.75 TO 2.99	3.00 TO 3.24	3.25 TO 3.49	3.50 TO 3.74	3.75 TO 3.99	4.00 TO 4.24	4.25 TO 4.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.006	0.005	0.005	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.02	0.012	0.011	0.009	0.008	0.008	0.007	0.006	0.006	0.006	0.005	0.005	0.005
0.03	0.019	0.016	0.014	0.013	0.011	0.010	0.010	0.009	0.008	0.008	0.007	0.007
0.04	0.025	0.021	0.019	0.017	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009
0.05	0.031	0.027	0.024	0.021	0.019	0.017	0.016	0.015	0.014	0.013	0.012	0.011
0.06	0.037	0.032	0.028	0.025	0.023	0.021	0.019	0.018	0.017	0.016	0.015	0.014
0.07	0.043	0.037	0.033	0.030	0.027	0.024	0.022	0.021	0.019	0.018	0.017	0.016
0.08	0.049	0.043	0.038	0.034	0.031	0.028	0.026	0.024	0.022	0.021	0.019	0.018
0.09	0.056	0.048	0.042	0.038	0.034	0.031	0.029	0.027	0.025	0.023	0.022	0.021
0.10	0.062	0.053	0.047	0.042	0.038	0.035	0.032	0.030	0.028	0.026	0.024	0.023
0.11	0.068	0.059	0.052	0.046	0.042	0.038	0.035	0.033	0.030	0.028	0.027	0.025
0.12	0.074	0.064	0.057	0.051	0.046	0.042	0.038	0.036	0.033	0.031	0.029	0.027
0.13	0.080	0.070	0.061	0.055	0.050	0.045	0.042	0.039	0.036	0.034	0.032	0.030
0.14	0.086	0.075	0.066	0.059	0.053	0.049	0.045	0.042	0.039	0.036	0.034	0.032
0.15	0.093	0.080	0.071	0.063	0.057	0.052	0.048	0.045	0.041	0.039	0.036	0.034
0.16	0.099	0.086	0.075	0.068	0.061	0.056	0.051	0.047	0.044	0.041	0.039	0.037
0.17	0.105	0.091	0.080	0.072	0.065	0.059	0.054	0.050	0.047	0.044	0.041	0.039
0.18	0.111	0.096	0.085	0.076	0.069	0.063	0.058	0.053	0.050	0.047	0.044	0.041
0.19	0.117	0.102	0.090	0.080	0.073	0.066	0.061	0.056	0.052	0.049	0.046	0.043
0.20	0.123	0.107	0.094	0.084	0.076	0.070	0.064	0.059	0.055	0.052	0.049	0.046
0.21	0.130	0.112	0.099	0.089	0.080	0.073	0.067	0.062	0.058	0.054	0.051	0.048
0.22	0.136	0.118	0.104	0.093	0.084	0.077	0.071	0.065	0.061	0.057	0.053	0.050
0.23	0.142	0.123	0.108	0.097	0.088	0.080	0.074	0.068	0.064	0.059	0.056	0.053
0.24	0.148	0.128	0.113	0.101	0.092	0.084	0.077	0.071	0.066	0.062	0.058	0.055
0.25	0.154	0.134	0.118	0.105	0.095	0.087	0.080	0.074	0.069	0.065	0.061	0.057
0.26	0.160	0.139	0.123	0.110	0.099	0.091	0.083	0.077	0.072	0.067	0.063	0.059
0.27	0.167	0.144	0.127	0.114	0.103	0.094	0.087	0.080	0.075	0.070	0.066	0.062
0.28	0.173	0.150	0.132	0.118	0.107	0.098	0.090	0.083	0.077	0.072	0.068	0.064
0.29	0.179	0.155	0.137	0.122	0.111	0.101	0.093	0.086	0.080	0.075	0.070	0.066
0.30	0.185	0.160	0.142	0.127	0.115	0.105	0.096	0.089	0.083	0.078	0.073	0.069
0.31	0.191	0.166	0.146	0.131	0.118	0.108	0.099	0.092	0.086	0.080	0.075	0.071
0.32	0.198	0.171	0.151	0.135	0.122	0.111	0.103	0.095	0.088	0.083	0.078	0.073
0.33	0.204	0.176	0.156	0.139	0.126	0.115	0.106	0.098	0.091	0.085	0.080	0.076
0.34	0.210	0.182	0.160	0.143	0.130	0.118	0.109	0.101	0.094	0.088	0.083	0.078
0.35	0.216	0.187	0.165	0.148	0.134	0.122	0.112	0.104	0.097	0.090	0.085	0.080
0.36	0.222	0.193	0.170	0.152	0.137	0.125	0.115	0.107	0.099	0.093	0.087	0.082
0.37	0.228	0.198	0.175	0.156	0.141	0.129	0.119	0.110	0.102	0.096	0.090	0.085
0.38	0.235	0.203	0.179	0.160	0.145	0.132	0.122	0.113	0.105	0.098	0.092	0.087
0.39	0.241	0.209	0.184	0.165	0.149	0.136	0.125	0.116	0.108	0.101	0.095	0.089
0.40	0.247	0.214	0.189	0.169	0.153	0.139	0.128	0.119	0.110	0.103	0.097	0.092
0.41	0.253	0.219	0.193	0.173	0.156	0.143	0.131	0.122	0.113	0.106	0.100	0.094
0.42	0.259	0.225	0.198	0.177	0.160	0.146	0.135	0.125	0.116	0.109	0.102	0.096
0.43	0.265	0.230	0.203	0.181	0.164	0.150	0.138	0.128	0.119	0.111	0.104	0.098
0.44	0.272	0.235	0.208	0.186	0.168	0.153	0.141	0.131	0.122	0.114	0.107	0.101
0.45	0.278	0.241	0.212	0.190	0.172	0.157	0.144	0.134	0.124	0.116	0.109	0.103
0.46	0.284	0.246	0.217	0.194	0.176	0.160	0.147	0.136	0.127	0.119	0.112	0.105
0.47	0.290	0.251	0.222	0.198	0.179	0.164	0.151	0.139	0.130	0.121	0.114	0.108
0.48	0.296	0.257	0.226	0.203	0.183	0.167	0.154	0.142	0.133	0.124	0.117	0.110
0.49	0.302	0.262	0.231	0.207	0.187	0.171	0.157	0.145	0.135	0.127	0.119	0.112
0.50	0.309	0.267	0.236	0.211	0.191	0.174	0.160	0.148	0.138	0.129	0.121	0.114
0.51	0.315	0.273	0.241	0.215	0.195	0.178	0.163	0.151	0.141	0.132	0.124	0.117
0.52	0.321	0.278	0.245	0.219	0.198	0.181	0.167	0.154	0.144	0.134	0.126	0.119
0.53	0.327	0.283	0.250	0.224	0.202	0.185	0.170	0.157	0.146	0.137	0.129	0.121
0.54	0.333	0.289	0.255	0.228	0.206	0.188	0.173	0.160	0.149	0.140	0.131	0.124
0.55	0.340	0.294	0.259	0.232	0.210	0.192	0.176	0.163	0.152	0.142	0.133	0.126
0.56	0.346	0.299	0.264	0.236	0.214	0.195	0.179	0.166	0.155	0.145	0.136	0.128
0.57	0.352	0.305	0.269	0.241	0.218	0.199	0.183	0.169	0.157	0.147	0.138	0.130
0.58	0.358	0.310	0.274	0.245	0.221	0.202	0.186	0.172	0.160	0.150	0.141	0.133
0.59	0.364	0.316	0.278	0.249	0.225	0.206	0.189	0.175	0.163	0.152	0.143	0.135
0.60	0.370	0.321	0.283	0.253	0.229	0.209	0.192	0.178	0.166	0.155	0.146	0.137

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	1.50 TO 1.74	1.75 TO 1.99	2.00 TO 2.24	2.25 TO 2.49	2.50 TO 2.74	2.75 TO 2.99	3.00 TO 3.24	3.25 TO 3.49	3.50 TO 3.74	3.75 TO 3.99	4.00 TO 4.24	4.25 TO 4.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.377	0.326	0.288	0.257	0.233	0.213	0.196	0.181	0.169	0.158	0.148	0.140
0.62	0.383	0.332	0.292	0.262	0.237	0.216	0.199	0.184	0.171	0.160	0.150	0.142
0.63	0.389	0.337	0.297	0.266	0.240	0.220	0.202	0.187	0.174	0.163	0.153	0.144
0.64	0.395	0.342	0.302	0.270	0.244	0.223	0.205	0.190	0.177	0.165	0.155	0.146
0.65	0.401	0.348	0.307	0.274	0.248	0.226	0.208	0.193	0.180	0.168	0.158	0.149
0.66	0.407	0.353	0.311	0.278	0.252	0.230	0.212	0.196	0.182	0.171	0.160	0.151
0.67	0.414	0.358	0.316	0.283	0.256	0.233	0.215	0.199	0.185	0.173	0.163	0.153
0.68	0.420	0.364	0.321	0.287	0.260	0.237	0.218	0.202	0.188	0.176	0.165	0.156
0.69	0.426	0.369	0.325	0.291	0.263	0.240	0.221	0.205	0.191	0.178	0.167	0.158
0.70	0.432	0.374	0.330	0.295	0.267	0.244	0.224	0.208	0.193	0.181	0.170	0.160
0.71	0.438	0.380	0.335	0.300	0.271	0.247	0.228	0.211	0.196	0.183	0.172	0.162
0.72	0.444	0.385	0.340	0.304	0.275	0.251	0.231	0.214	0.199	0.186	0.175	0.165
0.73	0.451	0.390	0.344	0.308	0.279	0.254	0.234	0.217	0.202	0.189	0.177	0.167
0.74	0.457	0.396	0.349	0.312	0.282	0.258	0.237	0.220	0.204	0.191	0.180	0.169
0.75	0.463	0.401	0.354	0.316	0.286	0.261	0.240	0.223	0.207	0.194	0.182	0.172
0.76	0.469	0.406	0.358	0.321	0.290	0.265	0.244	0.226	0.210	0.196	0.184	0.174
0.77	0.475	0.412	0.363	0.325	0.294	0.268	0.247	0.228	0.213	0.199	0.187	0.176
0.78	0.481	0.417	0.369	0.329	0.298	0.272	0.250	0.231	0.215	0.202	0.189	0.178
0.79	0.488	0.422	0.373	0.333	0.302	0.275	0.253	0.234	0.218	0.204	0.192	0.181
0.80	0.494	0.428	0.377	0.338	0.305	0.279	0.256	0.237	0.221	0.207	0.194	0.183
0.81	0.500	0.433	0.382	0.342	0.309	0.282	0.260	0.240	0.224	0.209	0.197	0.185
0.82	0.506	0.439	0.387	0.346	0.313	0.286	0.263	0.243	0.227	0.212	0.199	0.188
0.83	0.512	0.444	0.392	0.350	0.317	0.289	0.266	0.246	0.229	0.214	0.201	0.190
0.84	0.519	0.449	0.396	0.354	0.321	0.293	0.269	0.249	0.232	0.217	0.204	0.192
0.85	0.525	0.455	0.401	0.359	0.324	0.296	0.272	0.252	0.235	0.220	0.206	0.195
0.86	0.531	0.460	0.406	0.363	0.328	0.300	0.276	0.255	0.238	0.222	0.209	0.197
0.87	0.537	0.465	0.410	0.367	0.332	0.303	0.279	0.258	0.240	0.225	0.211	0.199
0.88	0.543	0.471	0.415	0.371	0.336	0.307	0.282	0.261	0.243	0.227	0.214	0.201
0.89	0.549	0.476	0.420	0.376	0.340	0.310	0.285	0.264	0.246	0.230	0.216	0.204
0.90	0.556	0.481	0.425	0.380	0.344	0.314	0.288	0.267	0.249	0.233	0.218	0.206
0.91	0.562	0.487	0.429	0.384	0.347	0.317	0.292	0.270	0.251	0.235	0.221	0.208
0.92	0.568	0.492	0.434	0.388	0.351	0.321	0.295	0.273	0.254	0.238	0.223	0.211
0.93	0.574	0.497	0.439	0.392	0.355	0.324	0.298	0.276	0.257	0.240	0.226	0.213
0.94	0.580	0.503	0.443	0.397	0.359	0.328	0.301	0.279	0.260	0.243	0.228	0.215
0.95	0.586	0.508	0.448	0.401	0.363	0.331	0.304	0.282	0.262	0.245	0.231	0.217
0.96	0.593	0.513	0.453	0.405	0.366	0.334	0.308	0.285	0.265	0.248	0.233	0.220
0.97	0.599	0.519	0.458	0.409	0.370	0.338	0.311	0.288	0.268	0.251	0.235	0.222
0.98	0.605	0.524	0.462	0.414	0.374	0.341	0.314	0.291	0.271	0.253	0.238	0.224
0.99	0.611	0.529	0.467	0.418	0.378	0.345	0.317	0.294	0.273	0.256	0.240	0.227
1.00	0.617	0.535	0.472	0.422	0.382	0.348	0.321	0.297	0.276	0.258	0.243	0.229
2.00	1.235	1.070	0.943	0.844	0.763	0.697	0.641	0.593	0.552	0.517	0.485	0.458
3.00	1.852	1.604	1.415	1.266	1.145	1.045	0.962	0.890	0.829	0.775	0.728	0.686
4.00	2.469	2.139	1.887	1.688	1.527	1.394	1.282	1.187	1.105	1.034	0.971	0.915
5.00	3.086	2.674	2.358	2.110	1.908	1.742	1.603	1.484	1.381	1.292	1.214	1.144
6.00	3.704	3.209	2.830	2.532	2.290	2.091	1.923	1.780	1.657	1.550	1.456	1.373
7.00	4.321	3.743	3.302	2.954	2.672	2.439	2.244	2.077	1.934	1.809	1.699	1.602
8.00	4.938	4.278	3.774	3.376	3.053	2.787	2.564	2.374	2.210	2.067	1.942	1.831
9.00	5.556	4.813	4.245	3.797	3.435	3.136	2.885	2.671	2.486	2.326	2.184	2.059
10.00	6.173	5.348	4.717	4.219	3.817	3.484	3.205	2.967	2.762	2.584	2.427	2.288
11.00	6.790	5.882	5.189	4.641	4.198	3.833	3.526	3.264	3.039	2.842	2.670	2.517
12.00	7.407	6.417	5.660	5.063	4.580	4.181	3.846	3.561	3.315	3.101	2.913	2.746
13.00	8.025	6.952	6.132	5.485	4.962	4.530	4.167	3.858	3.591	3.359	3.155	2.975
14.00	8.642	7.487	6.604	5.907	5.344	4.878	4.487	4.154	3.867	3.618	3.398	3.204
15.00	9.259	8.021	7.075	6.329	5.725	5.226	4.808	4.451	4.144	3.876	3.641	3.432
16.00	9.877	8.556	7.547	6.751	6.107	5.575	5.128	4.748	4.420	4.134	3.883	3.661
17.00	10.494	9.091	8.019	7.173	6.489	5.923	5.449	5.045	4.696	4.393	4.126	3.890
18.00	11.111	9.626	8.491	7.595	6.870	6.272	5.769	5.341	4.972	4.651	4.369	4.119
19.00	11.728	10.160	8.962	8.017	7.252	6.620	6.090	5.638	5.249	4.910	4.612	4.348
20.00	12.346	10.695	9.434	8.439	7.634	6.969	6.410	5.935	5.525	5.168	4.854	4.577
21.00	12.963	11.230	9.906	8.861	8.015	7.317	6.731	6.231	5.801	5.426	5.097	4.805

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	4.50 TO 4.74	4.75 TO 4.99	5.00 TO 5.24	5.25 TO 5.49	5.50 TO 5.74	5.75 TO 5.99	6.00 TO 6.24	6.25 TO 6.49	6.50 TO 6.74	6.75 TO 6.99	7.00 TO 7.24	7.25 TO 7.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001
0.02	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.03	0.006	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.04	0.009	0.008	0.008	0.007	0.007	0.007	0.007	0.006	0.006	0.006	0.006	0.005
0.05	0.011	0.010	0.010	0.009	0.009	0.009	0.008	0.008	0.008	0.007	0.007	0.007
0.06	0.013	0.012	0.012	0.011	0.011	0.010	0.010	0.009	0.009	0.009	0.008	0.008
0.07	0.015	0.014	0.014	0.013	0.012	0.012	0.011	0.011	0.011	0.010	0.010	0.009
0.08	0.017	0.016	0.016	0.015	0.014	0.014	0.013	0.013	0.012	0.012	0.011	0.011
0.09	0.019	0.018	0.018	0.017	0.016	0.015	0.015	0.014	0.014	0.013	0.013	0.012
0.10	0.022	0.021	0.020	0.019	0.018	0.017	0.016	0.016	0.015	0.015	0.014	0.014
0.11	0.024	0.023	0.021	0.020	0.020	0.019	0.018	0.017	0.017	0.016	0.015	0.015
0.12	0.026	0.025	0.023	0.022	0.021	0.020	0.020	0.019	0.018	0.017	0.017	0.016
0.13	0.028	0.027	0.025	0.024	0.023	0.022	0.021	0.020	0.020	0.019	0.018	0.018
0.14	0.030	0.029	0.027	0.026	0.025	0.024	0.023	0.022	0.021	0.020	0.020	0.019
0.15	0.032	0.031	0.029	0.028	0.027	0.026	0.025	0.024	0.023	0.022	0.021	0.020
0.16	0.035	0.033	0.031	0.030	0.028	0.027	0.026	0.025	0.024	0.023	0.022	0.022
0.17	0.037	0.035	0.033	0.032	0.030	0.029	0.028	0.027	0.026	0.025	0.024	0.023
0.18	0.039	0.037	0.035	0.034	0.032	0.031	0.029	0.028	0.027	0.026	0.025	0.024
0.19	0.041	0.039	0.037	0.035	0.034	0.032	0.031	0.030	0.029	0.028	0.027	0.026
0.20	0.043	0.041	0.039	0.037	0.036	0.034	0.033	0.031	0.030	0.029	0.028	0.027
0.21	0.045	0.043	0.041	0.039	0.037	0.036	0.034	0.033	0.032	0.031	0.029	0.028
0.22	0.048	0.045	0.043	0.041	0.039	0.037	0.036	0.035	0.033	0.032	0.031	0.030
0.23	0.050	0.047	0.045	0.043	0.041	0.039	0.038	0.036	0.035	0.033	0.032	0.031
0.24	0.052	0.049	0.047	0.045	0.043	0.041	0.039	0.038	0.036	0.035	0.034	0.033
0.25	0.054	0.051	0.049	0.047	0.044	0.043	0.041	0.039	0.038	0.036	0.035	0.034
0.26	0.056	0.053	0.051	0.048	0.046	0.044	0.043	0.041	0.039	0.038	0.037	0.035
0.27	0.058	0.055	0.053	0.050	0.048	0.046	0.044	0.042	0.041	0.039	0.038	0.037
0.28	0.061	0.057	0.055	0.052	0.050	0.048	0.046	0.044	0.042	0.041	0.039	0.038
0.29	0.063	0.060	0.057	0.054	0.052	0.049	0.047	0.046	0.044	0.042	0.041	0.039
0.30	0.065	0.062	0.059	0.056	0.053	0.051	0.049	0.047	0.045	0.044	0.042	0.041
0.31	0.067	0.064	0.061	0.058	0.055	0.053	0.051	0.049	0.047	0.045	0.044	0.042
0.32	0.069	0.066	0.062	0.060	0.057	0.055	0.052	0.050	0.048	0.047	0.045	0.043
0.33	0.071	0.068	0.064	0.061	0.059	0.056	0.054	0.052	0.050	0.048	0.046	0.045
0.34	0.074	0.070	0.066	0.063	0.060	0.058	0.056	0.053	0.051	0.049	0.048	0.046
0.35	0.076	0.072	0.068	0.065	0.062	0.060	0.057	0.055	0.053	0.051	0.049	0.047
0.36	0.078	0.074	0.070	0.067	0.064	0.061	0.059	0.057	0.054	0.052	0.051	0.049
0.37	0.080	0.076	0.072	0.069	0.066	0.063	0.060	0.058	0.056	0.054	0.052	0.050
0.38	0.082	0.078	0.074	0.071	0.068	0.065	0.062	0.060	0.057	0.055	0.053	0.052
0.39	0.084	0.080	0.076	0.073	0.069	0.066	0.064	0.061	0.059	0.057	0.055	0.053
0.40	0.087	0.082	0.078	0.074	0.071	0.068	0.065	0.063	0.060	0.058	0.056	0.054
0.41	0.089	0.084	0.080	0.076	0.073	0.070	0.067	0.064	0.062	0.060	0.058	0.056
0.42	0.091	0.086	0.082	0.078	0.075	0.072	0.069	0.066	0.063	0.061	0.059	0.057
0.43	0.093	0.088	0.084	0.080	0.077	0.073	0.070	0.068	0.065	0.063	0.060	0.058
0.44	0.095	0.090	0.086	0.082	0.078	0.075	0.072	0.069	0.066	0.064	0.062	0.060
0.45	0.097	0.092	0.088	0.084	0.080	0.077	0.074	0.071	0.068	0.066	0.063	0.061
0.46	0.100	0.094	0.090	0.086	0.082	0.078	0.075	0.072	0.069	0.067	0.065	0.062
0.47	0.102	0.097	0.092	0.088	0.084	0.080	0.077	0.074	0.071	0.068	0.066	0.064
0.48	0.104	0.099	0.094	0.089	0.085	0.082	0.078	0.075	0.073	0.070	0.067	0.065
0.49	0.106	0.101	0.096	0.091	0.087	0.083	0.080	0.077	0.074	0.071	0.069	0.066
0.50	0.108	0.103	0.098	0.093	0.089	0.085	0.082	0.078	0.076	0.073	0.070	0.068
0.51	0.110	0.105	0.100	0.095	0.091	0.087	0.083	0.080	0.077	0.074	0.072	0.069
0.52	0.113	0.107	0.102	0.097	0.093	0.089	0.085	0.082	0.079	0.076	0.073	0.071
0.53	0.115	0.109	0.104	0.099	0.094	0.090	0.087	0.083	0.080	0.077	0.074	0.072
0.54	0.117	0.111	0.105	0.101	0.096	0.092	0.088	0.085	0.082	0.079	0.076	0.073
0.55	0.119	0.113	0.107	0.102	0.098	0.094	0.090	0.086	0.083	0.080	0.077	0.075
0.56	0.121	0.115	0.109	0.104	0.100	0.095	0.092	0.088	0.085	0.082	0.079	0.076
0.57	0.123	0.117	0.111	0.106	0.101	0.097	0.093	0.089	0.086	0.083	0.080	0.077
0.58	0.126	0.119	0.113	0.108	0.103	0.099	0.095	0.091	0.088	0.084	0.081	0.079
0.59	0.128	0.121	0.115	0.110	0.105	0.101	0.096	0.093	0.089	0.086	0.083	0.080
0.60	0.130	0.123	0.117	0.112	0.107	0.102	0.098	0.094	0.091	0.087	0.084	0.081

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	4.50 TO 4.74	4.75 TO 4.99	5.00 TO 5.24	5.25 TO 5.49	5.50 TO 5.74	5.75 TO 5.99	6.00 TO 6.24	6.25 TO 6.49	6.50 TO 6.74	6.75 TO 6.99	7.00 TO 7.24	7.25 TO 7.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.132	0.125	0.119	0.114	0.109	0.104	0.100	0.096	0.092	0.089	0.086	0.083
0.62	0.134	0.127-	0.121	0.115	0.110	0.106	0.101	0.097	0.094	0.090	0.087	0.084
0.63	0.136	0.129	0.123	0.117	0.112	0.107	0.103	0.099	0.095	0.092	0.088	0.085
0.64	0.139	0.131	0.125	0.119	0.114	0.109	0.105	0.100	0.097	0.093	0.090	0.087
0.65	0.141	0.133	0.127	0.121	0.116	0.111	0.106	0.102	0.098	0.095	0.091	0.088
0.66	0.143	0.136	0.129	0.123	0.117	0.112	0.108	0.104	0.100	0.096	0.093	0.090
0.67	0.145	0.138	0.131	0.125	0.119	0.114	0.109	0.105	0.101	0.098	0.094	0.091
0.68	0.147	0.140	0.133	0.127	0.121	0.116	0.111	0.107	0.103	0.099	0.096	0.092
0.69	0.149	0.142	0.135	0.128	0.123	0.118	0.113	0.108	0.104	0.100	0.097	0.094
0.70	0.152	0.144	0.137	0.130	0.125	0.119	0.114	0.110	0.106	0.102	0.098	0.095
0.71	0.154	0.146	0.139	0.132	0.126	0.121	0.116	0.111	0.107	0.103	0.100	0.096
0.72	0.156	0.148	0.141	0.134	0.128	0.123	0.118	0.113	0.109	0.105	0.101	0.098
0.73	0.158	0.150	0.143	0.136	0.130	0.124	0.119	0.115	0.110	0.106	0.103	0.099
0.74	0.160	0.152	0.145	0.138	0.132	0.126	0.121	0.116	0.112	0.108	0.104	0.100
0.75	0.162	0.154	0.146	0.140	0.133	0.128	0.123	0.118	0.113	0.109	0.105	0.102
0.76	0.165	0.156	0.148	0.142	0.135	0.129	0.124	0.119	0.115	0.111	0.107	0.103
0.77	0.167	0.158	0.150	0.143	0.137	0.131	0.126	0.121	0.116	0.112	0.108	0.104
0.78	0.169	0.160	0.152	0.145	0.139	0.133	0.127	0.122	0.118	0.114	0.110	0.106
0.79	0.171	0.162	0.154	0.147	0.141	0.135	0.129	0.124	0.119	0.115	0.111	0.107
0.80	0.173	0.164	0.156	0.149	0.142	0.136	0.131	0.126	0.121	0.116	0.112	0.109
0.81	0.175	0.166	0.158	0.151	0.144	0.138	0.132	0.127	0.122	0.118	0.114	0.110
0.82	0.177	0.168	0.160	0.153	0.146	0.140	0.134	0.129	0.124	0.119	0.115	0.111
0.83	0.180	0.170	0.162	0.155	0.148	0.141	0.136	0.130	0.125	0.121	0.117	0.113
0.84	0.182	0.172	0.164	0.156	0.149	0.143	0.137	0.132	0.127	0.122	0.118	0.114
0.85	0.184	0.175	0.166	0.158	0.151	0.145	0.139	0.133	0.128	0.124	0.119	0.115
0.86	0.186	0.177	0.168	0.160	0.153	0.147	0.141	0.135	0.130	0.125	0.121	0.117
0.87	0.188	0.179	0.170	0.162	0.155	0.148	0.142	0.137	0.131	0.127	0.122	0.118
0.88	0.190	0.181	0.172	0.164	0.157	0.150	0.144	0.138	0.133	0.128	0.124	0.119
0.89	0.193	0.183	0.174	0.166	0.158	0.152	0.145	0.140	0.134	0.130	0.125	0.121
0.90	0.195	0.185	0.176	0.168	0.160	0.153	0.147	0.141	0.136	0.131	0.126	0.122
0.91	0.197	0.187	0.178	0.169	0.162	0.155	0.149	0.143	0.137	0.132	0.128	0.123
0.92	0.199	0.189	0.180	0.171	0.164	0.157	0.150	0.144	0.139	0.134	0.129	0.125
0.93	0.201	0.191	0.182	0.173	0.165	0.158	0.152	0.146	0.140	0.135	0.131	0.126
0.94	0.203	0.193	0.184	0.175	0.167	0.160	0.154	0.148	0.142	0.137	0.132	0.128
0.95	0.206	0.195	0.186	0.177	0.169	0.162	0.155	0.149	0.144	0.138	0.133	0.129
0.96	0.208	0.197	0.187	0.179	0.171	0.164	0.157	0.151	0.145	0.140	0.135	0.130
0.97	0.210	0.199	0.189	0.181	0.173	0.165	0.158	0.152	0.147	0.141	0.136	0.132
0.98	0.212	0.201	0.191	0.182	0.174	0.167	0.160	0.154	0.148	0.143	0.138	0.133
0.99	0.214	0.203	0.193	0.184	0.176	0.169	0.162	0.155	0.150	0.144	0.139	0.134
1.00	0.216	0.205	0.195	0.186	0.178	0.170	0.163	0.157	0.151	0.146	0.140	0.136
2.00	0.433	0.411	0.391	0.372	0.356	0.341	0.327	0.314	0.302	0.291	0.281	0.271
3.00	0.649	0.616	0.586	0.559	0.534	0.511	0.490	0.471	0.453	0.437	0.421	0.407
4.00	0.866	0.821	0.781	0.745	0.712	0.681	0.654	0.628	0.604	0.582	0.562	0.543
5.00	1.082	1.027	0.977	0.931	0.890	0.852	0.817	0.785	0.755	0.728	0.702	0.678
6.00	1.299	1.232	1.172	1.117	1.068	1.022	0.980	0.942	0.906	0.873	0.843	0.814
7.00	1.515	1.437	1.367	1.304	1.246	1.193	1.144	1.099	1.057	1.019	0.983	0.950
8.00	1.732	1.643	1.562	1.490	1.423	1.363	1.307	1.256	1.208	1.164	1.124	1.085
9.00	1.948	1.848	1.758	1.676	1.601	1.533	1.471	1.413	1.360	1.310	1.264	1.221
10.00	2.165	2.053	1.953	1.862	1.779	1.704	1.634	1.570	1.511	1.456	1.404	1.357
11.00	2.381	2.259	2.148	2.048	1.957	1.874	1.797	1.727	1.662	1.601	1.545	1.493
12.00	2.597	2.464	2.344	2.235	2.135	2.044	1.961	1.884	1.813	1.747	1.685	1.628
13.00	2.814	2.669	2.539	2.421	2.313	2.215	2.124	2.041	1.964	1.892	1.826	1.764
14.00	3.030	2.875	2.734	2.607	2.491	2.385	2.288	2.198	2.115	2.038	1.966	1.900
15.00	3.247	3.080	2.930	2.793	2.669	2.555	2.451	2.355	2.266	2.183	2.107	2.035
16.00	3.463	3.285	3.125	2.980	2.847	2.726	2.614	2.512	2.417	2.329	2.247	2.171
17.00	3.680	3.491	3.320	3.166	3.025	2.896	2.778	2.669	2.568	2.475	2.388	2.307
18.00	3.896	3.696	3.516	3.352	3.203	3.066	2.941	2.826	2.719	2.620	2.528	2.442
19.00	4.113	3.901	3.711	3.538	3.381	3.237	3.105	2.983	2.870	2.766	2.669	2.578
20.00	4.329	4.107	3.906	3.724	3.559	3.407	3.268	3.140	3.021	2.911	2.809	2.714
21.00	4.545	4.312	4.102	3.911	3.737	3.578	3.431	3.297	3.172	3.057	2.949	2.849

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	7.50 TO 7.74	7.75 TO 7.99	8.00 TO 8.24	8.25 TO 8.49	8.50 TO 8.74	8.75 TO 8.99	9.00 TO 9.24	9.25 TO 9.49	9.50 TO 9.74	9.75 TO 9.99	10.00 TO 10.24	10.25 TO 10.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.02	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.03	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.04	0.005	0.005	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.004
0.05	0.007	0.006	0.006	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.005	0.005
0.06	0.008	0.008	0.007	0.007	0.007	0.007	0.007	0.006	0.006	0.006	0.006	0.006
0.07	0.009	0.009	0.009	0.008	0.008	0.008	0.008	0.007	0.007	0.007	0.007	0.007
0.08	0.010	0.010	0.010	0.010	0.009	0.009	0.009	0.009	0.008	0.008	0.008	0.008
0.09	0.012	0.011	0.011	0.011	0.010	0.010	0.010	0.010	0.009	0.009	0.009	0.009
0.10	0.013	0.013	0.012	0.012	0.012	0.011	0.011	0.011	0.010	0.010	0.010	0.010
0.11	0.014	0.014	0.014	0.013	0.013	0.012	0.012	0.012	0.011	0.011	0.011	0.011
0.12	0.016	0.015	0.015	0.014	0.014	0.014	0.013	0.013	0.012	0.012	0.012	0.012
0.13	0.017	0.017	0.016	0.016	0.015	0.015	0.014	0.014	0.014	0.013	0.013	0.013
0.14	0.018	0.018	0.017	0.017	0.016	0.016	0.015	0.015	0.015	0.014	0.014	0.014
0.15	0.020	0.019	0.018	0.018	0.017	0.017	0.016	0.016	0.016	0.015	0.015	0.014
0.16	0.021	0.020	0.020	0.019	0.019	0.018	0.018	0.017	0.017	0.016	0.016	0.015
0.17	0.022	0.022	0.021	0.020	0.020	0.019	0.019	0.018	0.018	0.017	0.017	0.016
0.18	0.024	0.023	0.022	0.022	0.021	0.020	0.020	0.019	0.019	0.018	0.018	0.017
0.19	0.025	0.024	0.023	0.023	0.022	0.021	0.021	0.020	0.020	0.019	0.019	0.018
0.20	0.026	0.025	0.025	0.024	0.023	0.023	0.022	0.021	0.021	0.020	0.020	0.019
0.21	0.028	0.027	0.026	0.025	0.024	0.024	0.023	0.022	0.022	0.021	0.021	0.020
0.22	0.029	0.028	0.027	0.026	0.026	0.025	0.024	0.023	0.023	0.022	0.022	0.021
0.23	0.030	0.029	0.028	0.027	0.027	0.026	0.025	0.025	0.024	0.023	0.023	0.022
0.24	0.031	0.030	0.030	0.029	0.028	0.027	0.026	0.026	0.025	0.024	0.024	0.023
0.25	0.033	0.032	0.031	0.030	0.029	0.028	0.027	0.027	0.026	0.025	0.025	0.024
0.26	0.034	0.033	0.032	0.031	0.030	0.029	0.029	0.028	0.027	0.026	0.026	0.025
0.27	0.035	0.034	0.033	0.032	0.031	0.030	0.030	0.029	0.028	0.027	0.027	0.026
0.28	0.037	0.036	0.034	0.033	0.032	0.032	0.031	0.030	0.029	0.028	0.028	0.027
0.29	0.038	0.037	0.036	0.035	0.034	0.033	0.032	0.031	0.030	0.029	0.029	0.028
0.30	0.039	0.038	0.037	0.036	0.035	0.034	0.033	0.032	0.031	0.030	0.030	0.029
0.31	0.041	0.039	0.038	0.037	0.036	0.035	0.034	0.033	0.032	0.031	0.031	0.030
0.32	0.042	0.041	0.039	0.038	0.037	0.036	0.035	0.034	0.033	0.032	0.032	0.031
0.33	0.043	0.042	0.041	0.039	0.038	0.037	0.036	0.035	0.034	0.033	0.033	0.032
0.34	0.045	0.043	0.042	0.041	0.039	0.038	0.037	0.036	0.035	0.034	0.034	0.033
0.35	0.046	0.044	0.043	0.042	0.041	0.039	0.038	0.037	0.036	0.035	0.035	0.034
0.36	0.047	0.046	0.044	0.043	0.042	0.041	0.039	0.038	0.037	0.036	0.036	0.035
0.37	0.049	0.047	0.046	0.044	0.043	0.042	0.041	0.039	0.038	0.037	0.037	0.036
0.38	0.050	0.048	0.047	0.045	0.044	0.043	0.042	0.041	0.040	0.039	0.038	0.037
0.39	0.051	0.050	0.048	0.047	0.045	0.044	0.043	0.042	0.041	0.040	0.039	0.038
0.40	0.052	0.051	0.049	0.048	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.039
0.41	0.054	0.052	0.050	0.049	0.048	0.046	0.045	0.044	0.043	0.042	0.041	0.040
0.42	0.055	0.053	0.052	0.050	0.049	0.047	0.046	0.045	0.044	0.043	0.042	0.041
0.43	0.056	0.055	0.053	0.051	0.050	0.048	0.047	0.046	0.045	0.044	0.042	0.041
0.44	0.058	0.056	0.054	0.053	0.051	0.050	0.048	0.047	0.046	0.045	0.043	0.042
0.45	0.059	0.057	0.055	0.054	0.052	0.051	0.049	0.048	0.047	0.046	0.044	0.043
0.46	0.060	0.058	0.057	0.055	0.053	0.052	0.050	0.049	0.048	0.047	0.045	0.044
0.47	0.062	0.060	0.058	0.056	0.055	0.053	0.052	0.050	0.049	0.048	0.046	0.045
0.48	0.063	0.061	0.059	0.057	0.056	0.054	0.053	0.051	0.050	0.049	0.047	0.046
0.49	0.064	0.062	0.060	0.059	0.057	0.055	0.054	0.052	0.051	0.050	0.048	0.047
0.50	0.066	0.064	0.062	0.060	0.058	0.056	0.055	0.053	0.052	0.051	0.049	0.048
0.51	0.067	0.065	0.063	0.061	0.059	0.057	0.056	0.054	0.053	0.052	0.050	0.049
0.52	0.068	0.066	0.064	0.062	0.060	0.059	0.057	0.055	0.054	0.053	0.051	0.050
0.53	0.070	0.067	0.065	0.063	0.061	0.060	0.058	0.057	0.055	0.054	0.052	0.051
0.54	0.071	0.069	0.067	0.065	0.063	0.061	0.059	0.058	0.056	0.055	0.053	0.052
0.55	0.072	0.070	0.068	0.066	0.064	0.062	0.060	0.059	0.057	0.056	0.054	0.053
0.56	0.073	0.071	0.069	0.067	0.065	0.063	0.061	0.060	0.058	0.057	0.055	0.054
0.57	0.075	0.072	0.070	0.068	0.066	0.064	0.062	0.061	0.059	0.058	0.056	0.055
0.58	0.076	0.074	0.071	0.069	0.067	0.065	0.064	0.062	0.060	0.059	0.057	0.056
0.59	0.077	0.075	0.073	0.070	0.068	0.067	0.065	0.063	0.061	0.060	0.058	0.057
0.60	0.079	0.076	0.074	0.072	0.070	0.068	0.066	0.064	0.062	0.061	0.059	0.058

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	7.50 TO 7.74	7.75 TO 7.99	8.00 TO 8.24	8.25 TO 8.49	8.50 TO 8.74	8.75 TO 8.99	9.00 TO 9.24	9.25 TO 9.49	9.50 TO 9.74	9.75 TO 9.99	10.00 TO 10.24	10.25 TO 10.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.080	0.078	0.075	0.073	0.071	0.069	0.067	0.065	0.063	0.062	0.060	0.059
0.62	0.081	0.079	0.076	0.074	0.072	0.070	0.068	0.066	0.064	0.063	0.061	0.060
0.63	0.083	0.080	0.078	0.075	0.073	0.071	0.069	0.067	0.065	0.064	0.062	0.061
0.64	0.084	0.081	0.079	0.076	0.074	0.072	0.070	0.068	0.067	0.065	0.063	0.062
0.65	0.085	0.083	0.080	0.078	0.075	0.073	0.071	0.069	0.068	0.066	0.064	0.063
0.66	0.087	0.084	0.081	0.079	0.077	0.074	0.072	0.070	0.069	0.067	0.065	0.064
0.67	0.088	0.085	0.083	0.080	0.078	0.076	0.073	0.072	0.070	0.068	0.066	0.065
0.68	0.089	0.086	0.084	0.081	0.079	0.077	0.075	0.073	0.071	0.069	0.067	0.066
0.69	0.091	0.088	0.085	0.082	0.080	0.078	0.076	0.074	0.072	0.070	0.068	0.067
0.70	0.092	0.089	0.086	0.084	0.081	0.079	0.077	0.075	0.073	0.071	0.069	0.068
0.71	0.093	0.090	0.087	0.085	0.082	0.080	0.078	0.076	0.074	0.072	0.070	0.068
0.72	0.094	0.091	0.089	0.086	0.084	0.081	0.079	0.077	0.075	0.073	0.071	0.069
0.73	0.096	0.093	0.090	0.087	0.085	0.082	0.080	0.078	0.076	0.074	0.072	0.070
0.74	0.097	0.094	0.091	0.088	0.086	0.083	0.081	0.079	0.077	0.075	0.073	0.071
0.75	0.098	0.095	0.092	0.090	0.087	0.085	0.082	0.080	0.078	0.076	0.074	0.072
0.76	0.100	0.097	0.094	0.091	0.088	0.086	0.083	0.081	0.079	0.077	0.075	0.073
0.77	0.101	0.098	0.095	0.092	0.089	0.087	0.084	0.082	0.080	0.078	0.076	0.074
0.78	0.102	0.099	0.096	0.093	0.090	0.088	0.086	0.083	0.081	0.079	0.077	0.075
0.79	0.104	0.100	0.097	0.094	0.092	0.089	0.087	0.084	0.082	0.080	0.078	0.076
0.80	0.105	0.102	0.099	0.096	0.093	0.090	0.088	0.085	0.083	0.081	0.079	0.077
0.81	0.106	0.103	0.100	0.097	0.094	0.091	0.089	0.086	0.084	0.082	0.080	0.078
0.82	0.108	0.104	0.101	0.098	0.095	0.092	0.090	0.088	0.085	0.083	0.081	0.079
0.83	0.109	0.105	0.102	0.099	0.096	0.094	0.091	0.089	0.086	0.084	0.082	0.080
0.84	0.110	0.107	0.103	0.100	0.097	0.095	0.092	0.090	0.087	0.085	0.083	0.081
0.85	0.112	0.108	0.105	0.102	0.099	0.096	0.093	0.091	0.088	0.086	0.084	0.082
0.86	0.113	0.109	0.106	0.103	0.100	0.097	0.094	0.092	0.089	0.087	0.085	0.083
0.87	0.114	0.111	0.107	0.104	0.101	0.098	0.095	0.093	0.090	0.088	0.086	0.084
0.88	0.115	0.112	0.108	0.105	0.102	0.099	0.096	0.094	0.091	0.089	0.087	0.085
0.89	0.117	0.113	0.110	0.106	0.103	0.100	0.098	0.095	0.093	0.090	0.088	0.086
0.90	0.118	0.114	0.111	0.108	0.104	0.101	0.099	0.096	0.094	0.091	0.089	0.087
0.91	0.119	0.116	0.112	0.109	0.106	0.103	0.100	0.097	0.095	0.092	0.090	0.088
0.92	0.121	0.117	0.113	0.110	0.107	0.104	0.101	0.098	0.096	0.093	0.091	0.089
0.93	0.122	0.118	0.115	0.111	0.108	0.105	0.102	0.099	0.097	0.094	0.092	0.090
0.94	0.123	0.119	0.116	0.112	0.109	0.106	0.103	0.100	0.098	0.095	0.093	0.091
0.95	0.125	0.121	0.117	0.114	0.110	0.107	0.104	0.101	0.099	0.096	0.094	0.092
0.96	0.126	0.122	0.118	0.115	0.111	0.108	0.105	0.102	0.100	0.097	0.095	0.093
0.97	0.127	0.123	0.119	0.116	0.113	0.109	0.106	0.104	0.101	0.098	0.096	0.094
0.98	0.129	0.125	0.121	0.117	0.114	0.110	0.107	0.105	0.102	0.099	0.097	0.095
0.99	0.130	0.126	0.122	0.118	0.115	0.112	0.109	0.106	0.103	0.100	0.098	0.095
1.00	0.131	0.127	0.123	0.119	0.116	0.113	0.110	0.107	0.104	0.101	0.099	0.096
2.00	0.262	0.254	0.246	0.239	0.232	0.225	0.219	0.213	0.208	0.203	0.198	0.193
3.00	0.394	0.381	0.369	0.358	0.348	0.338	0.329	0.320	0.312	0.304	0.296	0.289
4.00	0.525	0.508	0.493	0.478	0.464	0.451	0.439	0.427	0.416	0.405	0.395	0.386
5.00	0.656	0.635	0.616	0.597	0.580	0.564	0.548	0.534	0.520	0.507	0.494	0.482
6.00	0.787	0.762	0.739	0.717	0.696	0.676	0.658	0.640	0.624	0.608	0.593	0.579
7.00	0.919	0.889	0.862	0.836	0.812	0.789	0.768	0.747	0.728	0.709	0.692	0.675
8.00	1.050	1.017	0.985	0.956	0.928	0.902	0.877	0.854	0.832	0.811	0.791	0.771
9.00	1.181	1.144	1.108	1.075	1.044	1.015	0.987	0.961	0.936	0.912	0.889	0.868
10.00	1.312	1.271	1.232	1.195	1.160	1.127	1.096	1.067	1.040	1.013	0.988	0.964
11.00	1.444	1.398	1.355	1.314	1.276	1.240	1.206	1.174	1.143	1.114	1.087	1.061
12.00	1.575	1.525	1.478	1.434	1.392	1.353	1.316	1.281	1.247	1.216	1.186	1.157
13.00	1.706	1.652	1.601	1.553	1.508	1.466	1.425	1.387	1.351	1.317	1.285	1.254
14.00	1.837	1.779	1.724	1.673	1.624	1.578	1.535	1.494	1.455	1.418	1.383	1.350
15.00	1.969	1.906	1.847	1.792	1.740	1.691	1.645	1.601	1.559	1.520	1.482	1.446
16.00	2.100	2.033	1.970	1.912	1.856	1.804	1.754	1.708	1.663	1.621	1.581	1.543
17.00	2.231	2.160	2.094	2.031	1.972	1.917	1.864	1.814	1.767	1.722	1.680	1.639
18.00	2.362	2.287	2.217	2.151	2.088	2.029	1.974	1.921	1.871	1.824	1.779	1.736
19.00	2.493	2.414	2.340	2.270	2.204	2.142	2.083	2.028	1.975	1.925	1.877	1.832
20.00	2.625	2.541	2.463	2.389	2.320	2.255	2.193	2.134	2.079	2.026	1.976	1.929
21.00	2.756	2.668	2.586	2.509	2.436	2.368	2.303	2.241	2.183	2.128	2.075	2.025

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	10.50 TO 10.74	10.75 TO 10.99	11.00 TO 11.24	11.25 TO 11.49	11.50 TO 11.74	11.75 TO 11.99	12.00 TO 12.24	12.25 TO 12.49	12.50 TO 12.74	12.75 TO 12.99	13.00 TO 13.24	13.25 TO 13.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.001	0.001	0.001	0.001	0.00	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.02	0.002	0.002	0.002	0.002	0.00	0.002	0.002	0.002	0.002	0.002	0.002	0.001
0.03	0.003	0.003	0.003	0.003	0.00	0.003	0.002	0.002	0.002	0.002	0.002	0.002
0.04	0.004	0.004	0.004	0.004	0.00	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.05	0.005	0.005	0.004	0.004	0.00	0.004	0.004	0.004	0.004	0.004	0.004	0.004
0.06	0.006	0.006	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.004
0.07	0.007	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.005	0.005	0.005
0.08	0.008	0.007	0.007	0.007	0.007	0.007	0.007	0.006	0.006	0.006	0.006	0.006
0.09	0.008	0.008	0.008	0.008	0.008	0.008	0.007	0.007	0.007	0.007	0.007	0.007
0.10	0.009	0.009	0.009	0.009	0.009	0.008	0.008	0.008	0.008	0.008	0.008	0.007
0.11	0.010	0.010	0.010	0.010	0.009	0.009	0.009	0.009	0.009	0.009	0.008	0.008
0.12	0.011	0.011	0.011	0.011	0.010	0.010	0.010	0.010	0.010	0.009	0.009	0.009
0.13	0.012	0.012	0.012	0.011	0.011	0.011	0.011	0.011	0.010	0.010	0.010	0.010
0.14	0.013	0.013	0.013	0.012	0.012	0.012	0.012	0.011	0.011	0.011	0.011	0.010
0.15	0.014	0.014	0.013	0.013	0.013	0.013	0.012	0.012	0.012	0.012	0.011	0.011
0.16	0.015	0.015	0.014	0.014	0.014	0.013	0.013	0.013	0.013	0.012	0.012	0.012
0.17	0.016	0.016	0.015	0.015	0.015	0.014	0.014	0.014	0.013	0.013	0.013	0.013
0.18	0.017	0.017	0.016	0.016	0.015	0.015	0.015	0.015	0.014	0.014	0.014	0.013
0.19	0.018	0.017	0.017	0.017	0.016	0.016	0.016	0.015	0.015	0.015	0.014	0.014
0.20	0.019	0.018	0.018	0.018	0.017	0.017	0.017	0.016	0.016	0.016	0.015	0.015
0.21	0.020	0.019	0.019	0.018	0.018	0.018	0.017	0.017	0.017	0.016	0.016	0.016
0.22	0.021	0.020	0.020	0.019	0.019	0.019	0.018	0.018	0.017	0.017	0.017	0.016
0.23	0.022	0.021	0.021	0.020	0.020	0.019	0.019	0.019	0.018	0.018	0.018	0.017
0.24	0.023	0.022	0.022	0.021	0.021	0.020	0.020	0.019	0.019	0.019	0.018	0.018
0.25	0.024	0.023	0.022	0.022	0.022	0.021	0.021	0.020	0.020	0.019	0.019	0.019
0.26	0.024	0.024	0.023	0.023	0.022	0.022	0.021	0.021	0.021	0.020	0.020	0.019
0.27	0.025	0.025	0.024	0.024	0.023	0.023	0.022	0.022	0.021	0.021	0.021	0.020
0.28	0.026	0.026	0.025	0.025	0.024	0.024	0.023	0.023	0.022	0.022	0.021	0.021
0.29	0.027	0.027	0.026	0.026	0.025	0.024	0.024	0.023	0.023	0.023	0.022	0.022
0.30	0.028	0.028	0.027	0.026	0.026	0.025	0.025	0.024	0.024	0.023	0.023	0.022
0.31	0.029	0.029	0.028	0.027	0.027	0.026	0.026	0.025	0.025	0.024	0.024	0.023
0.32	0.030	0.029	0.029	0.028	0.028	0.027	0.026	0.026	0.025	0.025	0.024	0.024
0.33	0.031	0.030	0.030	0.029	0.028	0.028	0.027	0.027	0.026	0.026	0.025	0.025
0.34	0.032	0.031	0.031	0.030	0.029	0.029	0.028	0.027	0.027	0.026	0.026	0.025
0.35	0.033	0.032	0.031	0.031	0.030	0.029	0.029	0.028	0.028	0.027	0.027	0.026
0.36	0.034	0.033	0.032	0.032	0.031	0.030	0.030	0.029	0.029	0.028	0.027	0.027
0.37	0.035	0.034	0.033	0.033	0.032	0.031	0.031	0.030	0.029	0.029	0.028	0.028
0.38	0.036	0.035	0.034	0.033	0.033	0.032	0.031	0.031	0.030	0.030	0.029	0.028
0.39	0.037	0.036	0.035	0.034	0.034	0.033	0.032	0.032	0.031	0.030	0.030	0.029
0.40	0.038	0.037	0.036	0.035	0.034	0.034	0.033	0.032	0.032	0.031	0.030	0.030
0.41	0.039	0.038	0.037	0.036	0.035	0.035	0.034	0.033	0.032	0.032	0.031	0.031
0.42	0.040	0.039	0.038	0.037	0.036	0.035	0.035	0.034	0.033	0.033	0.032	0.031
0.43	0.040	0.040	0.039	0.038	0.037	0.036	0.035	0.035	0.034	0.033	0.033	0.032
0.44	0.041	0.040	0.040	0.039	0.038	0.037	0.036	0.036	0.035	0.034	0.034	0.033
0.45	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.036	0.036	0.035	0.034	0.034
0.46	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.036	0.036	0.035	0.034
0.47	0.044	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.037	0.036	0.035
0.48	0.045	0.044	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.037	0.036
0.49	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.037
0.50	0.047	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.037
0.51	0.048	0.047	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.040	0.039	0.038
0.52	0.049	0.048	0.047	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.040	0.039
0.53	0.050	0.049	0.048	0.047	0.046	0.045	0.044	0.043	0.042	0.041	0.040	0.040
0.54	0.051	0.050	0.049	0.047	0.046	0.045	0.045	0.044	0.043	0.042	0.041	0.040
0.55	0.052	0.051	0.049	0.048	0.047	0.046	0.045	0.044	0.044	0.043	0.042	0.041
0.56	0.053	0.052	0.050	0.049	0.048	0.047	0.046	0.045	0.044	0.044	0.043	0.042
0.57	0.054	0.052	0.051	0.050	0.049	0.048	0.047	0.046	0.045	0.044	0.043	0.043
0.58	0.055	0.053	0.052	0.051	0.050	0.049	0.048	0.047	0.046	0.045	0.044	0.043
0.59	0.056	0.054	0.053	0.052	0.051	0.050	0.049	0.048	0.047	0.046	0.045	0.044
0.60	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.049	0.048	0.047	0.046	0.045

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	10.50 TO 10.74	10.75 TO 10.99	11.00 TO 11.24	11.25 TO 11.49	11.50 TO 11.74	11.75 TO 11.99	12.00 TO 12.24	12.25 TO 12.49	12.50 TO 12.74	12.75 TO 12.99	13.00 TO 13.24	13.25 TO 13.49
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.057	0.056	0.055	0.054	0.052	0.051	0.050	0.049	0.048	0.047	0.046	0.046
0.62	0.058	0.057	0.056	0.055	0.053	0.052	0.051	0.050	0.049	0.048	0.047	0.046
0.63	0.059	0.058	0.057	0.055	0.054	0.053	0.052	0.051	0.050	0.049	0.048	0.047
0.64	0.060	0.059	0.058	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.049	0.048
0.65	0.061	0.060	0.058	0.057	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.049
0.66	0.062	0.061	0.059	0.058	0.057	0.056	0.054	0.053	0.052	0.051	0.050	0.049
0.67	0.063	0.062	0.060	0.059	0.058	0.056	0.055	0.054	0.053	0.052	0.051	0.050
0.68	0.064	0.063	0.061	0.060	0.059	0.057	0.056	0.055	0.054	0.053	0.052	0.051
0.69	0.065	0.063	0.062	0.061	0.059	0.058	0.057	0.056	0.055	0.054	0.053	0.052
0.70	0.066	0.064	0.063	0.062	0.060	0.059	0.058	0.057	0.055	0.054	0.053	0.052
0.71	0.067	0.065	0.064	0.062	0.061	0.060	0.059	0.057	0.056	0.055	0.054	0.053
0.72	0.068	0.066	0.065	0.063	0.062	0.061	0.059	0.058	0.057	0.056	0.055	0.054
0.73	0.069	0.067	0.066	0.064	0.063	0.061	0.060	0.059	0.058	0.057	0.056	0.055
0.74	0.070	0.068	0.067	0.065	0.064	0.062	0.061	0.060	0.059	0.057	0.056	0.055
0.75	0.071	0.069	0.067	0.066	0.065	0.063	0.062	0.061	0.059	0.058	0.057	0.056
0.76	0.072	0.070	0.068	0.067	0.065	0.064	0.063	0.061	0.060	0.059	0.058	0.057
0.77	0.073	0.071	0.069	0.068	0.066	0.065	0.064	0.062	0.061	0.060	0.059	0.058
0.78	0.073	0.072	0.070	0.069	0.067	0.066	0.064	0.063	0.062	0.061	0.059	0.058
0.79	0.074	0.073	0.071	0.069	0.068	0.067	0.065	0.064	0.063	0.061	0.060	0.059
0.80	0.075	0.074	0.072	0.070	0.069	0.067	0.066	0.065	0.063	0.062	0.061	0.060
0.81	0.076	0.075	0.073	0.071	0.070	0.068	0.067	0.065	0.064	0.063	0.062	0.061
0.82	0.077	0.075	0.074	0.072	0.071	0.069	0.068	0.066	0.065	0.064	0.062	0.061
0.83	0.078	0.076	0.075	0.073	0.071	0.070	0.068	0.067	0.066	0.064	0.063	0.062
0.84	0.079	0.077	0.076	0.074	0.072	0.071	0.069	0.068	0.067	0.065	0.064	0.063
0.85	0.080	0.078	0.076	0.075	0.073	0.072	0.070	0.069	0.067	0.066	0.065	0.064
0.86	0.081	0.079	0.077	0.076	0.074	0.072	0.071	0.070	0.068	0.067	0.066	0.064
0.87	0.082	0.080	0.078	0.077	0.075	0.073	0.072	0.070	0.069	0.068	0.066	0.065
0.88	0.083	0.081	0.079	0.077	0.076	0.074	0.073	0.071	0.070	0.068	0.067	0.066
0.89	0.084	0.082	0.080	0.078	0.077	0.075	0.073	0.072	0.071	0.069	0.068	0.067
0.90	0.085	0.083	0.081	0.079	0.077	0.076	0.074	0.073	0.071	0.070	0.069	0.067
0.91	0.086	0.084	0.082	0.080	0.078	0.077	0.075	0.074	0.072	0.071	0.069	0.068
0.92	0.087	0.085	0.083	0.081	0.079	0.078	0.076	0.074	0.073	0.071	0.070	0.069
0.93	0.088	0.086	0.084	0.082	0.080	0.078	0.077	0.075	0.074	0.072	0.071	0.070
0.94	0.089	0.086	0.085	0.083	0.081	0.079	0.078	0.076	0.074	0.073	0.072	0.070
0.95	0.089	0.087	0.085	0.084	0.082	0.080	0.078	0.077	0.075	0.074	0.072	0.071
0.96	0.090	0.088	0.086	0.084	0.083	0.081	0.079	0.078	0.076	0.075	0.073	0.072
0.97	0.091	0.089	0.087	0.085	0.083	0.082	0.080	0.078	0.077	0.075	0.074	0.073
0.98	0.092	0.090	0.088	0.086	0.084	0.083	0.081	0.079	0.078	0.076	0.075	0.073
0.99	0.093	0.091	0.089	0.087	0.085	0.083	0.082	0.080	0.078	0.077	0.075	0.074
1.00	0.094	0.092	0.090	0.088	0.086	0.084	0.083	0.081	0.079	0.078	0.076	0.075
2.00	0.188	0.184	0.180	0.176	0.172	0.168	0.165	0.162	0.158	0.155	0.152	0.150
3.00	0.282	0.276	0.270	0.264	0.258	0.253	0.248	0.243	0.238	0.233	0.229	0.224
4.00	0.377	0.368	0.360	0.352	0.344	0.337	0.330	0.323	0.317	0.311	0.305	0.299
5.00	0.471	0.460	0.450	0.440	0.430	0.421	0.413	0.404	0.396	0.389	0.381	0.374
6.00	0.565	0.552	0.540	0.528	0.516	0.505	0.495	0.485	0.475	0.466	0.457	0.449
7.00	0.659	0.644	0.629	0.616	0.602	0.590	0.578	0.566	0.555	0.544	0.534	0.524
8.00	0.753	0.736	0.719	0.704	0.688	0.674	0.660	0.647	0.634	0.622	0.610	0.598
9.00	0.847	0.828	0.809	0.792	0.775	0.758	0.743	0.728	0.713	0.699	0.686	0.673
10.00	0.942	0.920	0.899	0.880	0.861	0.842	0.825	0.808	0.792	0.777	0.762	0.748
11.00	1.036	1.012	0.989	0.967	0.947	0.927	0.908	0.889	0.872	0.855	0.838	0.823
12.00	1.130	1.104	1.079	1.055	1.033	1.011	0.990	0.970	0.951	0.932	0.915	0.898
13.00	1.224	1.196	1.169	1.143	1.119	1.095	1.073	1.051	1.030	1.010	0.991	0.972
14.00	1.318	1.288	1.259	1.231	1.205	1.179	1.155	1.132	1.109	1.088	1.067	1.047
15.00	1.412	1.380	1.349	1.319	1.291	1.264	1.238	1.213	1.189	1.166	1.143	1.122
16.00	1.507	1.472	1.439	1.407	1.377	1.348	1.320	1.293	1.268	1.243	1.220	1.197
17.00	1.601	1.564	1.529	1.495	1.463	1.432	1.403	1.374	1.347	1.321	1.296	1.272
18.00	1.695	1.656	1.619	1.583	1.549	1.516	1.485	1.455	1.426	1.399	1.372	1.346
19.00	1.789	1.748	1.709	1.671	1.635	1.601	1.568	1.536	1.506	1.476	1.448	1.421
20.00	1.883	1.840	1.799	1.759	1.721	1.685	1.650	1.617	1.585	1.554	1.524	1.496
21.00	1.977	1.932	1.888	1.847	1.807	1.769	1.733	1.698	1.664	1.632	1.601	1.571

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	13.50 TO 13.74	13.75 TO 13.99	14.00 TO 14.24	14.25 TO 14.49	14.50 TO 14.74	14.75 TO 14.99	15.00 TO 15.24	15.25 TO 15.49	15.50 TO 15.74	15.75 TO 15.99	16.00 TO 16.99	17.00 TO 17.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.02	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.03	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.04	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.05	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.06	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.004	0.003
0.07	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.08	0.006	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
0.09	0.007	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.006	0.005	0.005
0.10	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.007	0.006	0.006	0.006	0.006
0.11	0.008	0.008	0.008	0.008	0.008	0.007	0.007	0.007	0.007	0.007	0.007	0.006
0.12	0.009	0.009	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.008	0.007	0.007
0.13	0.010	0.009	0.009	0.009	0.009	0.009	0.009	0.008	0.008	0.008	0.008	0.007
0.14	0.010	0.010	0.010	0.010	0.010	0.009	0.009	0.009	0.009	0.009	0.008	0.008
0.15	0.011	0.011	0.011	0.010	0.010	0.010	0.010	0.010	0.010	0.009	0.009	0.009
0.16	0.012	0.012	0.011	0.011	0.011	0.011	0.011	0.010	0.010	0.010	0.010	0.009
0.17	0.012	0.012	0.012	0.012	0.012	0.011	0.011	0.011	0.011	0.011	0.010	0.010
0.18	0.013	0.013	0.013	0.013	0.012	0.012	0.012	0.012	0.012	0.011	0.011	0.010
0.19	0.014	0.014	0.013	0.013	0.013	0.013	0.013	0.012	0.012	0.012	0.012	0.011
0.20	0.015	0.014	0.014	0.014	0.014	0.013	0.013	0.013	0.013	0.013	0.012	0.011
0.21	0.015	0.015	0.015	0.015	0.014	0.014	0.014	0.014	0.013	0.013	0.013	0.012
0.22	0.016	0.016	0.016	0.015	0.015	0.015	0.015	0.014	0.014	0.014	0.013	0.013
0.23	0.017	0.017	0.016	0.016	0.016	0.015	0.015	0.015	0.015	0.014	0.014	0.013
0.24	0.018	0.017	0.017	0.017	0.016	0.016	0.016	0.016	0.015	0.015	0.015	0.014
0.25	0.018	0.018	0.018	0.017	0.017	0.017	0.017	0.016	0.016	0.016	0.015	0.014
0.26	0.019	0.019	0.018	0.018	0.018	0.017	0.017	0.017	0.017	0.016	0.016	0.015
0.27	0.020	0.019	0.019	0.019	0.018	0.018	0.018	0.018	0.017	0.017	0.016	0.015
0.28	0.021	0.020	0.020	0.019	0.019	0.019	0.019	0.018	0.018	0.018	0.017	0.016
0.29	0.021	0.021	0.021	0.020	0.020	0.020	0.019	0.019	0.019	0.018	0.018	0.017
0.30	0.022	0.022	0.021	0.021	0.021	0.020	0.020	0.020	0.019	0.019	0.018	0.017
0.31	0.023	0.022	0.022	0.022	0.021	0.021	0.021	0.020	0.020	0.020	0.019	0.018
0.32	0.023	0.023	0.023	0.022	0.022	0.022	0.021	0.021	0.020	0.020	0.019	0.018
0.33	0.024	0.024	0.023	0.023	0.023	0.022	0.022	0.021	0.021	0.021	0.020	0.019
0.34	0.025	0.025	0.024	0.024	0.023	0.023	0.022	0.022	0.022	0.021	0.021	0.019
0.35	0.026	0.025	0.025	0.024	0.024	0.024	0.023	0.023	0.022	0.022	0.021	0.020
0.36	0.026	0.026	0.025	0.025	0.025	0.024	0.024	0.023	0.023	0.023	0.022	0.021
0.37	0.027	0.027	0.026	0.026	0.025	0.025	0.024	0.024	0.024	0.023	0.022	0.021
0.38	0.028	0.027	0.027	0.026	0.026	0.026	0.025	0.025	0.024	0.024	0.023	0.022
0.39	0.029	0.028	0.028	0.027	0.027	0.026	0.026	0.025	0.025	0.025	0.024	0.022
0.40	0.029	0.029	0.028	0.028	0.027	0.027	0.026	0.026	0.026	0.025	0.024	0.023
0.41	0.030	0.030	0.029	0.029	0.028	0.028	0.027	0.027	0.026	0.026	0.025	0.023
0.42	0.031	0.030	0.030	0.029	0.029	0.028	0.028	0.027	0.027	0.026	0.025	0.024
0.43	0.031	0.031	0.030	0.030	0.029	0.029	0.028	0.028	0.028	0.027	0.026	0.025
0.44	0.032	0.032	0.031	0.031	0.030	0.030	0.029	0.029	0.028	0.028	0.027	0.025
0.45	0.033	0.032	0.032	0.031	0.031	0.030	0.030	0.029	0.029	0.028	0.027	0.026
0.46	0.034	0.033	0.033	0.032	0.031	0.031	0.030	0.030	0.029	0.029	0.028	0.026
0.47	0.035	0.034	0.033	0.033	0.032	0.032	0.031	0.031	0.030	0.030	0.028	0.027
0.48	0.035	0.035	0.034	0.033	0.033	0.032	0.032	0.031	0.031	0.030	0.029	0.027
0.49	0.036	0.035	0.035	0.034	0.034	0.033	0.032	0.032	0.031	0.031	0.030	0.028
0.50	0.037	0.036	0.035	0.035	0.034	0.034	0.033	0.033	0.032	0.032	0.030	0.029
0.51	0.037	0.037	0.036	0.035	0.035	0.034	0.034	0.033	0.033	0.032	0.031	0.029
0.52	0.038	0.037	0.037	0.036	0.036	0.035	0.034	0.034	0.033	0.033	0.032	0.030
0.53	0.039	0.038	0.038	0.037	0.036	0.036	0.035	0.034	0.034	0.033	0.032	0.030
0.54	0.040	0.039	0.038	0.038	0.037	0.036	0.036	0.035	0.035	0.034	0.033	0.031
0.55	0.040	0.040	0.039	0.038	0.038	0.037	0.036	0.036	0.035	0.035	0.033	0.031
0.56	0.041	0.040	0.040	0.039	0.038	0.038	0.037	0.036	0.036	0.035	0.034	0.032
0.57	0.042	0.041	0.040	0.040	0.039	0.038	0.038	0.037	0.036	0.036	0.035	0.033
0.58	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.038	0.037	0.037	0.035	0.033
0.59	0.043	0.043	0.042	0.041	0.040	0.040	0.039	0.038	0.038	0.037	0.036	0.034
0.60	0.044	0.043	0.042	0.042	0.041	0.040	0.040	0.039	0.038	0.038	0.036	0.034

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	13.50 TO 13.74	13.75 TO 13.99	14.00 TO 14.24	14.25 TO 14.49	14.50 TO 14.74	14.75 TO 14.99	15.00 TO 15.24	15.25 TO 15.49	15.50 TO 15.74	15.75 TO 15.99	16.00 TO 16.99	17.00 TO 17.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.045	0.044	0.043	0.042	0.042	0.041	0.040	0.040	0.039	0.038	0.037	0.035
0.62	0.046	0.045	0.044	0.043	0.042	0.042	0.041	0.040	0.040	0.039	0.038	0.035
0.63	0.046	0.045	0.045	0.044	0.043	0.042	0.042	0.041	0.040	0.040	0.038	0.036
0.64	0.047	0.046	0.045	0.045	0.044	0.043	0.042	0.042	0.041	0.040	0.039	0.037
0.65	0.048	0.047	0.046	0.045	0.044	0.044	0.043	0.042	0.042	0.041	0.039	0.037
0.66	0.048	0.048	0.047	0.046	0.045	0.044	0.044	0.043	0.042	0.042	0.040	0.038
0.67	0.049	0.048	0.047	0.047	0.046	0.045	0.044	0.044	0.043	0.042	0.041	0.038
0.68	0.050	0.049	0.048	0.047	0.047	0.046	0.045	0.044	0.044	0.043	0.041	0.039
0.69	0.051	0.050	0.049	0.048	0.047	0.046	0.046	0.045	0.044	0.043	0.042	0.039
0.70	0.051	0.050	0.050	0.049	0.048	0.047	0.046	0.046	0.045	0.044	0.042	0.040
0.71	0.052	0.051	0.050	0.049	0.049	0.048	0.047	0.046	0.045	0.045	0.043	0.041
0.72	0.053	0.052	0.051	0.050	0.049	0.048	0.048	0.047	0.046	0.045	0.044	0.041
0.73	0.054	0.053	0.052	0.051	0.050	0.049	0.048	0.047	0.047	0.046	0.044	0.042
0.74	0.054	0.053	0.052	0.051	0.051	0.050	0.049	0.048	0.047	0.047	0.045	0.042
0.75	0.055	0.054	0.053	0.052	0.051	0.050	0.050	0.049	0.048	0.047	0.045	0.043
0.76	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.049	0.049	0.048	0.046	0.043
0.77	0.057	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.049	0.049	0.047	0.044
0.78	0.057	0.056	0.055	0.054	0.053	0.052	0.052	0.051	0.050	0.049	0.047	0.045
0.79	0.058	0.057	0.056	0.055	0.054	0.053	0.052	0.051	0.051	0.050	0.048	0.045
0.80	0.059	0.058	0.057	0.056	0.055	0.054	0.053	0.052	0.051	0.050	0.048	0.046
0.81	0.059	0.058	0.057	0.056	0.055	0.054	0.054	0.053	0.052	0.051	0.049	0.046
0.82	0.060	0.059	0.058	0.057	0.056	0.055	0.054	0.053	0.052	0.052	0.050	0.047
0.83	0.061	0.060	0.059	0.058	0.057	0.056	0.055	0.054	0.053	0.052	0.050	0.047
0.84	0.062	0.061	0.059	0.058	0.057	0.056	0.056	0.055	0.054	0.053	0.051	0.048
0.85	0.062	0.061	0.060	0.059	0.058	0.057	0.056	0.055	0.054	0.054	0.052	0.049
0.86	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.056	0.055	0.054	0.052	0.049
0.87	0.064	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.056	0.055	0.053	0.050
0.88	0.065	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.056	0.055	0.053	0.050
0.89	0.065	0.064	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.056	0.054	0.051
0.90	0.066	0.065	0.064	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.055	0.051
0.91	0.067	0.066	0.064	0.063	0.062	0.061	0.060	0.059	0.058	0.057	0.055	0.052
0.92	0.068	0.066	0.065	0.064	0.063	0.062	0.061	0.060	0.059	0.058	0.056	0.053
0.93	0.068	0.067	0.066	0.065	0.064	0.063	0.062	0.061	0.060	0.059	0.056	0.053
0.94	0.069	0.068	0.067	0.065	0.064	0.063	0.062	0.061	0.060	0.059	0.057	0.054
0.95	0.070	0.068	0.067	0.066	0.065	0.064	0.063	0.062	0.061	0.060	0.058	0.054
0.96	0.070	0.069	0.068	0.067	0.066	0.065	0.063	0.062	0.061	0.060	0.058	0.055
0.97	0.071	0.070	0.069	0.068	0.066	0.065	0.064	0.063	0.062	0.061	0.059	0.055
0.98	0.072	0.071	0.069	0.068	0.067	0.066	0.065	0.064	0.063	0.062	0.059	0.056
0.99	0.073	0.071	0.070	0.069	0.068	0.067	0.065	0.064	0.063	0.062	0.060	0.057
1.00	0.073	0.072	0.071	0.070	0.068	0.067	0.066	0.065	0.064	0.063	0.061	0.057
2.00	0.147	0.144	0.142	0.139	0.137	0.134	0.132	0.130	0.128	0.126	0.121	0.114
3.00	0.220	0.216	0.212	0.209	0.205	0.202	0.198	0.195	0.192	0.189	0.182	0.171
4.00	0.294	0.288	0.283	0.278	0.274	0.269	0.265	0.260	0.256	0.252	0.242	0.229
5.00	0.367	0.360	0.354	0.348	0.342	0.336	0.331	0.325	0.320	0.315	0.303	0.286
6.00	0.441	0.433	0.425	0.418	0.410	0.403	0.397	0.390	0.384	0.378	0.364	0.343
7.00	0.514	0.505	0.496	0.487	0.479	0.471	0.463	0.455	0.448	0.441	0.424	0.400
8.00	0.587	0.577	0.567	0.557	0.547	0.538	0.529	0.520	0.512	0.504	0.485	0.457
9.00	0.661	0.649	0.637	0.626	0.616	0.605	0.595	0.586	0.576	0.567	0.546	0.514
10.00	0.734	0.721	0.708	0.696	0.684	0.672	0.661	0.651	0.640	0.630	0.606	0.572
11.00	0.808	0.793	0.779	0.765	0.752	0.740	0.728	0.716	0.704	0.693	0.667	0.629
12.00	0.881	0.865	0.850	0.835	0.821	0.807	0.794	0.781	0.768	0.756	0.727	0.686
13.00	0.954	0.937	0.921	0.905	0.889	0.874	0.860	0.846	0.832	0.819	0.788	0.743
14.00	1.028	1.009	0.992	0.974	0.958	0.941	0.926	0.911	0.896	0.882	0.849	0.800
15.00	1.101	1.081	1.062	1.044	1.026	1.009	0.992	0.976	0.960	0.945	0.909	0.857
16.00	1.175	1.154	1.133	1.113	1.094	1.076	1.058	1.041	1.024	1.008	0.970	0.915
17.00	1.248	1.226	1.204	1.183	1.163	1.143	1.124	1.106	1.088	1.071	1.031	0.972
18.00	1.322	1.298	1.275	1.253	1.231	1.210	1.190	1.171	1.152	1.134	1.091	1.029
19.00	1.395	1.370	1.346	1.322	1.300	1.278	1.257	1.236	1.216	1.197	1.152	1.086
20.00	1.468	1.442	1.416	1.392	1.368	1.345	1.323	1.301	1.280	1.260	1.212	1.143
21.00	1.542	1.514	1.487	1.461	1.436	1.412	1.389	1.366	1.344	1.323	1.273	1.200

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	18.00 TO 18.99	19.00 TO 19.99	20.00 TO 20.99	21.00 TO 21.99	22.00 TO 22.99	23.00 TO 23.99	24.00 TO 24.99	25.00 TO 29.99	30.00 TO 34.99	35.00 TO 39.99	40.00 TO 44.99	45.00 TO 49.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.02	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000
0.03	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.04	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001
0.05	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001
0.06	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.001	0.001
0.07	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.001
0.08	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.09	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.002	0.002	0.002
0.10	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.002	0.002
0.11	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.003	0.003	0.003	0.002
0.12	0.006	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.003	0.003	0.003
0.13	0.007	0.007	0.006	0.006	0.006	0.006	0.005	0.005	0.004	0.003	0.003	0.003
0.14	0.008	0.007	0.007	0.007	0.006	0.006	0.006	0.005	0.004	0.004	0.003	0.003
0.15	0.008	0.008	0.007	0.007	0.007	0.006	0.006	0.005	0.005	0.004	0.004	0.003
0.16	0.009	0.008	0.008	0.007	0.007	0.007	0.007	0.006	0.005	0.004	0.004	0.003
0.17	0.009	0.009	0.008	0.008	0.008	0.007	0.007	0.006	0.005	0.005	0.004	0.004
0.18	0.010	0.009	0.009	0.008	0.008	0.008	0.007	0.007	0.006	0.005	0.004	0.004
0.19	0.010	0.010	0.009	0.009	0.008	0.008	0.008	0.007	0.006	0.005	0.004	0.004
0.20	0.011	0.010	0.010	0.009	0.009	0.009	0.008	0.007	0.006	0.005	0.005	0.004
0.21	0.011	0.011	0.010	0.010	0.009	0.009	0.009	0.008	0.006	0.006	0.005	0.004
0.22	0.012	0.011	0.011	0.010	0.010	0.009	0.009	0.008	0.007	0.006	0.005	0.005
0.23	0.012	0.012	0.011	0.011	0.010	0.010	0.009	0.008	0.007	0.006	0.005	0.005
0.24	0.013	0.012	0.012	0.011	0.011	0.010	0.010	0.009	0.007	0.006	0.006	0.005
0.25	0.014	0.013	0.012	0.012	0.011	0.011	0.010	0.009	0.008	0.007	0.006	0.005
0.26	0.014	0.013	0.013	0.012	0.012	0.011	0.011	0.009	0.008	0.007	0.006	0.005
0.27	0.015	0.014	0.013	0.013	0.012	0.011	0.011	0.010	0.008	0.007	0.006	0.006
0.28	0.015	0.014	0.014	0.013	0.012	0.012	0.011	0.010	0.009	0.007	0.007	0.006
0.29	0.016	0.015	0.014	0.013	0.013	0.012	0.012	0.011	0.009	0.008	0.007	0.006
0.30	0.016	0.015	0.015	0.014	0.013	0.013	0.012	0.011	0.009	0.008	0.007	0.006
0.31	0.017	0.016	0.015	0.014	0.014	0.013	0.013	0.011	0.010	0.008	0.007	0.007
0.32	0.017	0.016	0.016	0.015	0.014	0.014	0.013	0.012	0.010	0.009	0.008	0.007
0.33	0.018	0.017	0.016	0.015	0.015	0.014	0.013	0.012	0.010	0.009	0.008	0.007
0.34	0.018	0.017	0.017	0.016	0.015	0.014	0.014	0.012	0.010	0.009	0.008	0.007
0.35	0.019	0.018	0.017	0.016	0.016	0.015	0.014	0.013	0.011	0.009	0.008	0.007
0.36	0.019	0.018	0.018	0.017	0.016	0.015	0.015	0.013	0.011	0.010	0.008	0.008
0.37	0.020	0.019	0.018	0.017	0.016	0.016	0.015	0.013	0.011	0.010	0.009	0.008
0.38	0.021	0.019	0.019	0.018	0.017	0.016	0.016	0.014	0.012	0.010	0.009	0.008
0.39	0.021	0.020	0.019	0.018	0.017	0.017	0.016	0.014	0.012	0.010	0.009	0.008
0.40	0.022	0.021	0.020	0.019	0.018	0.017	0.016	0.015	0.012	0.011	0.009	0.008
0.41	0.022	0.021	0.020	0.019	0.018	0.017	0.017	0.015	0.013	0.011	0.010	0.009
0.42	0.023	0.022	0.020	0.020	0.019	0.018	0.017	0.015	0.013	0.011	0.010	0.009
0.43	0.023	0.022	0.021	0.020	0.019	0.018	0.018	0.016	0.013	0.011	0.010	0.009
0.44	0.024	0.023	0.021	0.020	0.020	0.019	0.018	0.016	0.014	0.012	0.010	0.009
0.45	0.024	0.023	0.022	0.021	0.020	0.019	0.018	0.016	0.014	0.012	0.011	0.009
0.46	0.025	0.024	0.022	0.021	0.020	0.020	0.019	0.017	0.014	0.012	0.011	0.010
0.47	0.025	0.024	0.023	0.022	0.021	0.020	0.019	0.017	0.014	0.013	0.011	0.010
0.48	0.026	0.025	0.023	0.022	0.021	0.020	0.020	0.017	0.015	0.013	0.011	0.010
0.49	0.026	0.025	0.024	0.023	0.022	0.021	0.020	0.018	0.015	0.013	0.012	0.010
0.50	0.027	0.026	0.024	0.023	0.022	0.021	0.020	0.018	0.015	0.013	0.012	0.011
0.51	0.028	0.026	0.025	0.024	0.023	0.022	0.021	0.019	0.016	0.014	0.012	0.011
0.52	0.028	0.027	0.025	0.024	0.023	0.022	0.021	0.019	0.016	0.014	0.012	0.011
0.53	0.029	0.027	0.026	0.025	0.024	0.023	0.022	0.019	0.016	0.014	0.012	0.011
0.54	0.029	0.028	0.026	0.025	0.024	0.023	0.022	0.020	0.017	0.014	0.013	0.011
0.55	0.030	0.028	0.027	0.026	0.024	0.023	0.022	0.020	0.017	0.015	0.013	0.012
0.56	0.030	0.029	0.027	0.026	0.025	0.024	0.023	0.020	0.017	0.015	0.013	0.012
0.57	0.031	0.029	0.028	0.027	0.025	0.024	0.023	0.021	0.018	0.015	0.013	0.012
0.58	0.031	0.030	0.028	0.027	0.026	0.025	0.024	0.021	0.018	0.015	0.014	0.012
0.59	0.032	0.030	0.029	0.027	0.026	0.025	0.024	0.021	0.018	0.016	0.014	0.012
0.60	0.032	0.031	0.029	0.028	0.027	0.026	0.024	0.022	0.018	0.016	0.014	0.013

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	18.00 TO 18.99	19.00 TO 19.99	20.00 TO 20.99	21.00 TO 21.99	22.00 TO 22.99	23.00 TO 23.99	24.00 TO 24.99	25.00 TO 29.99	30.00 TO 34.99	35.00 TO 39.99	40.00 TO 44.99	45.00 TO 49.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.033	0.031	0.030	0.028	0.027	0.026	0.025	0.022	0.019	0.016	0.014	0.013
0.62	0.034	0.032	0.030	0.029	0.028	0.026	0.025	0.023	0.019	0.017	0.015	0.013
0.63	0.034	0.032	0.031	0.029	0.028	0.027	0.026	0.023	0.019	0.017	0.015	0.013
0.64	0.035	0.033	0.031	0.030	0.028	0.027	0.026	0.023	0.020	0.017	0.015	0.013
0.65	0.035	0.033	0.032	0.030	0.029	0.028	0.027	0.024	0.020	0.017	0.015	0.014
0.66	0.036	0.034	0.032	0.031	0.029	0.028	0.027	0.024	0.020	0.018	0.016	0.014
0.67	0.036	0.034	0.033	0.031	0.030	0.029	0.027	0.024	0.021	0.018	0.016	0.014
0.68	0.037	0.035	0.033	0.032	0.030	0.029	0.028	0.025	0.021	0.018	0.016	0.014
0.69	0.037	0.035	0.034	0.032	0.031	0.029	0.028	0.025	0.021	0.018	0.016	0.015
0.70	0.038	0.036	0.034	0.033	0.031	0.030	0.029	0.025	0.022	0.019	0.016	0.015
0.71	0.038	0.036	0.035	0.033	0.032	0.030	0.029	0.026	0.022	0.019	0.017	0.015
0.72	0.039	0.037	0.035	0.033	0.032	0.031	0.029	0.026	0.022	0.019	0.017	0.015
0.73	0.039	0.037	0.036	0.034	0.032	0.031	0.030	0.027	0.022	0.019	0.017	0.015
0.74	0.040	0.038	0.036	0.034	0.033	0.031	0.030	0.027	0.023	0.020	0.017	0.016
0.75	0.041	0.038	0.037	0.035	0.033	0.032	0.031	0.027	0.023	0.020	0.018	0.016
0.76	0.041	0.039	0.037	0.035	0.034	0.032	0.031	0.028	0.023	0.020	0.018	0.016
0.77	0.042	0.039	0.038	0.036	0.034	0.033	0.031	0.028	0.024	0.021	0.018	0.016
0.78	0.042	0.040	0.038	0.036	0.035	0.033	0.032	0.028	0.024	0.021	0.018	0.016
0.79	0.043	0.041	0.039	0.037	0.035	0.034	0.032	0.029	0.024	0.021	0.019	0.017
0.80	0.043	0.041	0.039	0.037	0.036	0.034	0.033	0.029	0.025	0.021	0.019	0.017
0.81	0.044	0.042	0.040	0.038	0.036	0.034	0.033	0.029	0.025	0.022	0.019	0.017
0.82	0.044	0.042	0.040	0.038	0.036	0.035	0.033	0.030	0.025	0.022	0.019	0.017
0.83	0.045	0.043	0.040	0.039	0.037	0.035	0.034	0.030	0.026	0.022	0.020	0.017
0.84	0.045	0.043	0.041	0.039	0.037	0.036	0.034	0.031	0.026	0.022	0.020	0.018
0.85	0.046	0.044	0.041	0.040	0.038	0.036	0.035	0.031	0.026	0.023	0.020	0.018
0.86	0.046	0.044	0.042	0.040	0.038	0.037	0.035	0.031	0.026	0.023	0.020	0.018
0.87	0.047	0.045	0.042	0.040	0.039	0.037	0.036	0.032	0.027	0.023	0.020	0.018
0.88	0.048	0.045	0.043	0.041	0.039	0.037	0.036	0.032	0.027	0.023	0.021	0.019
0.89	0.048	0.046	0.043	0.041	0.040	0.038	0.036	0.032	0.027	0.024	0.021	0.019
0.90	0.049	0.046	0.044	0.042	0.040	0.038	0.037	0.033	0.028	0.024	0.021	0.019
0.91	0.049	0.047	0.044	0.042	0.040	0.039	0.037	0.033	0.028	0.024	0.021	0.019
0.92	0.050	0.047	0.045	0.043	0.041	0.039	0.038	0.033	0.028	0.025	0.022	0.019
0.93	0.050	0.048	0.045	0.043	0.041	0.040	0.038	0.034	0.029	0.025	0.022	0.020
0.94	0.051	0.048	0.046	0.044	0.042	0.040	0.038	0.034	0.029	0.025	0.022	0.020
0.95	0.051	0.049	0.046	0.044	0.042	0.040	0.039	0.035	0.029	0.025	0.022	0.020
0.96	0.052	0.049	0.047	0.045	0.043	0.041	0.039	0.035	0.030	0.026	0.023	0.020
0.97	0.052	0.050	0.047	0.045	0.043	0.041	0.040	0.035	0.030	0.026	0.023	0.020
0.98	0.053	0.050	0.048	0.046	0.044	0.042	0.040	0.036	0.030	0.026	0.023	0.021
0.99	0.054	0.051	0.048	0.046	0.044	0.042	0.040	0.036	0.030	0.026	0.023	0.021
1.00	0.054	0.051	0.049	0.047	0.044	0.043	0.041	0.036	0.031	0.027	0.024	0.021
2.00	0.108	0.103	0.098	0.093	0.089	0.085	0.082	0.073	0.062	0.053	0.047	0.042
3.00	0.162	0.154	0.146	0.140	0.133	0.128	0.122	0.109	0.092	0.080	0.071	0.063
4.00	0.216	0.205	0.195	0.186	0.178	0.170	0.163	0.145	0.123	0.107	0.094	0.084
5.00	0.270	0.256	0.244	0.233	0.222	0.213	0.204	0.182	0.154	0.133	0.118	0.105
6.00	0.324	0.308	0.293	0.279	0.267	0.255	0.245	0.218	0.185	0.160	0.141	0.126
7.00	0.378	0.359	0.342	0.326	0.311	0.298	0.286	0.255	0.215	0.187	0.165	0.147
8.00	0.433	0.410	0.390	0.372	0.356	0.340	0.327	0.291	0.246	0.213	0.188	0.168
9.00	0.487	0.462	0.439	0.419	0.400	0.383	0.367	0.327	0.277	0.240	0.212	0.189
10.00	0.541	0.513	0.488	0.465	0.445	0.426	0.408	0.364	0.308	0.267	0.235	0.211
11.00	0.595	0.564	0.537	0.512	0.489	0.468	0.449	0.400	0.339	0.293	0.259	0.232
12.00	0.649	0.616	0.586	0.558	0.533	0.511	0.490	0.436	0.369	0.320	0.282	0.253
13.00	0.703	0.667	0.634	0.605	0.578	0.553	0.531	0.473	0.400	0.347	0.306	0.274
14.00	0.757	0.718	0.683	0.651	0.622	0.596	0.572	0.509	0.431	0.373	0.329	0.295
15.00	0.811	0.769	0.732	0.698	0.667	0.638	0.612	0.546	0.462	0.400	0.353	0.316
16.00	0.865	0.821	0.781	0.744	0.711	0.681	0.653	0.582	0.492	0.427	0.377	0.337
17.00	0.919	0.872	0.829	0.791	0.756	0.724	0.694	0.618	0.523	0.453	0.400	0.358
18.00	0.973	0.923	0.878	0.837	0.800	0.766	0.735	0.655	0.554	0.480	0.424	0.379
19.00	1.027	0.975	0.927	0.884	0.845	0.809	0.776	0.691	0.585	0.507	0.447	0.400
20.00	1.081	1.026	0.976	0.930	0.889	0.851	0.816	0.727	0.615	0.533	0.471	0.421
21.00	1.135	1.077	1.025	0.977	0.934	0.894	0.857	0.764	0.646	0.560	0.494	0.442

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	50.00 TO 54.99	55.00 TO 59.99	60.00 TO 64.99	65.00 TO 69.99	70.00 TO 74.99	75.00 TO 79.99	80.00 TO 84.99	85.00 TO 89.99	90.00 TO 94.99	95.00 TO 99.99	100.00 TO 109.99	110.00 TO 119.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.02	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.03	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.04	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
0.05	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000
0.06	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.07	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.08	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.09	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.10	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.11	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.12	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001
0.13	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001
0.14	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001
0.15	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001
0.16	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001
0.17	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001
0.18	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.19	0.004	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.20	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002
0.21	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002
0.22	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.23	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.24	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002
0.25	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.26	0.005	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.27	0.005	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002
0.28	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002
0.29	0.006	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.30	0.006	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.31	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.32	0.006	0.006	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.33	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.34	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.35	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003
0.36	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003
0.37	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003
0.38	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003
0.39	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003
0.40	0.008	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.003
0.41	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.42	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.43	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004
0.44	0.008	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
0.45	0.009	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
0.46	0.009	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004
0.47	0.009	0.008	0.008	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004
0.48	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004
0.49	0.009	0.009	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004
0.50	0.010	0.009	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004
0.51	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.004
0.52	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005
0.53	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005
0.54	0.010	0.009	0.009	0.008	0.007	0.007	0.007	0.006	0.006	0.006	0.005	0.005
0.55	0.010	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005
0.56	0.011	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005
0.57	0.011	0.010	0.009	0.008	0.008	0.007	0.007	0.007	0.006	0.006	0.005	0.005
0.58	0.011	0.010	0.009	0.009	0.008	0.007	0.007	0.007	0.006	0.006	0.006	0.005
0.59	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005
0.60	0.011	0.010	0.010	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.006	0.005

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	50.00 TO 54.99	55.00 TO 59.99	60.00 TO 64.99	65.00 TO 69.99	70.00 TO 74.99	75.00 TO 79.99	80.00 TO 84.99	85.00 TO 89.99	90.00 TO 94.99	95.00 TO 99.99	100.00 TO 109.99	110.00 TO 119.99
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.012	0.011	0.010	0.009	0.008	0.008	0.007	0.007	0.007	0.006	0.006	0.005
0.62	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.005
0.63	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006	0.005
0.64	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.007	0.006	0.006
0.65	0.012	0.011	0.010	0.010	0.009	0.008	0.008	0.007	0.007	0.007	0.006	0.006
0.66	0.013	0.011	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006
0.67	0.013	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006
0.68	0.013	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006	0.006
0.69	0.013	0.012	0.011	0.010	0.010	0.009	0.008	0.008	0.007	0.007	0.007	0.006
0.70	0.013	0.012	0.011	0.010	0.010	0.009	0.008	0.008	0.008	0.007	0.007	0.006
0.71	0.014	0.012	0.011	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006
0.72	0.014	0.013	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006
0.73	0.014	0.013	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007	0.006
0.74	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.008	0.008	0.008	0.007	0.006
0.75	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.008	0.007	0.007
0.76	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.008	0.007	0.007
0.77	0.015	0.013	0.012	0.011	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007
0.78	0.015	0.014	0.012	0.012	0.011	0.010	0.009	0.009	0.008	0.008	0.007	0.007
0.79	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.008	0.007
0.80	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.008	0.007
0.81	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.008	0.007
0.82	0.016	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009	0.008	0.008	0.007
0.83	0.016	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009	0.009	0.008	0.007
0.84	0.016	0.015	0.013	0.012	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.007
0.85	0.016	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.007
0.86	0.016	0.015	0.014	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008	0.007
0.87	0.017	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009	0.008	0.008
0.88	0.017	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009	0.008	0.008
0.89	0.017	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009	0.008	0.008
0.90	0.017	0.016	0.014	0.013	0.012	0.012	0.011	0.010	0.010	0.009	0.009	0.008
0.91	0.017	0.016	0.015	0.013	0.013	0.012	0.011	0.010	0.010	0.009	0.009	0.008
0.92	0.018	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009	0.008
0.93	0.018	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009	0.008
0.94	0.018	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009	0.008
0.95	0.018	0.017	0.015	0.014	0.013	0.012	0.012	0.011	0.010	0.010	0.009	0.008
0.96	0.018	0.017	0.015	0.014	0.013	0.012	0.012	0.011	0.010	0.010	0.009	0.008
0.97	0.018	0.017	0.016	0.014	0.013	0.013	0.012	0.011	0.010	0.010	0.009	0.008
0.98	0.019	0.017	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009
0.99	0.019	0.017	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.009	0.009
1.00	0.019	0.017	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009
2.00	0.038	0.035	0.032	0.030	0.028	0.026	0.024	0.023	0.022	0.021	0.019	0.017
3.00	0.057	0.052	0.048	0.044	0.041	0.039	0.036	0.034	0.032	0.031	0.029	0.026
4.00	0.076	0.070	0.064	0.059	0.055	0.052	0.048	0.045	0.043	0.041	0.038	0.035
5.00	0.095	0.087	0.080	0.074	0.069	0.065	0.061	0.057	0.054	0.051	0.048	0.043
6.00	0.114	0.104	0.096	0.089	0.083	0.077	0.073	0.069	0.065	0.062	0.057	0.052
7.00	0.133	0.122	0.112	0.104	0.097	0.090	0.085	0.080	0.076	0.072	0.067	0.061
8.00	0.152	0.139	0.128	0.119	0.110	0.103	0.097	0.091	0.086	0.082	0.076	0.070
9.00	0.171	0.157	0.144	0.133	0.124	0.116	0.109	0.103	0.097	0.092	0.086	0.078
10.00	0.190	0.174	0.160	0.148	0.138	0.129	0.121	0.114	0.108	0.103	0.095	0.087
11.00	0.210	0.191	0.176	0.163	0.152	0.142	0.133	0.126	0.119	0.113	0.105	0.096
12.00	0.229	0.209	0.192	0.178	0.166	0.155	0.145	0.137	0.130	0.123	0.114	0.104
13.00	0.248	0.226	0.208	0.193	0.179	0.168	0.158	0.149	0.141	0.133	0.124	0.113
14.00	0.267	0.243	0.224	0.207	0.193	0.181	0.170	0.160	0.151	0.144	0.133	0.122
15.00	0.286	0.261	0.240	0.222	0.207	0.194	0.182	0.171	0.162	0.154	0.143	0.130
16.00	0.305	0.278	0.256	0.237	0.221	0.206	0.194	0.183	0.173	0.164	0.152	0.139
17.00	0.324	0.296	0.272	0.252	0.234	0.219	0.206	0.194	0.184	0.174	0.162	0.148
18.00	0.343	0.313	0.288	0.267	0.248	0.232	0.218	0.206	0.195	0.185	0.171	0.157
19.00	0.362	0.330	0.304	0.282	0.262	0.245	0.230	0.217	0.205	0.195	0.181	0.165
20.00	0.381	0.348	0.320	0.296	0.276	0.258	0.242	0.229	0.216	0.205	0.190	0.174
21.00	0.400	0.365	0.336	0.311	0.290	0.271	0.255	0.240	0.227	0.215	0.200	0.183

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	120.00 TO 129.99	130.00 TO 139.99	140.00 TO 149.99	150.00 TO 159.99	160.00 TO 169.99	170.00 TO 179.99	180.00 TO 189.99	190.00 TO 199.99	200.00 TO 209.99	210.00 TO 219.99	220.00 TO 229.99	230.00 TO 240.00
DOLLARS	COST PER SERVING-(DOLLARS)											
0.01	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.02	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.03	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.04	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.05	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.06	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.07	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.08	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
0.09	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000	0.000	0.000
0.10	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000	0.000	0.000
0.11	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.000	0.000
0.12	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.13	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.14	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.15	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.16	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.17	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.18	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.19	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.20	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.21	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.22	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.23	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.24	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.25	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.26	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001	0.001
0.27	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001	0.001
0.28	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001
0.29	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001	0.001
0.30	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001	0.001
0.31	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001
0.32	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001	0.001
0.33	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001	0.001
0.34	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001
0.35	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.001
0.36	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.37	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.38	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.39	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.40	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.41	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.42	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.43	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002
0.44	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002
0.45	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002
0.46	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002	0.002
0.47	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002
0.48	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002	0.002
0.49	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.50	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.51	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002	0.002
0.52	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002
0.53	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002	0.002
0.54	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.55	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.56	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002	0.002
0.57	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003	0.002
0.58	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.002
0.59	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.60	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003

TABLE 2-COST FOR ONE SERVING OF FOOD FROM PURCHASE UNITS PROVIDING 1.5 TO 240 SERVINGS PER UNIT

PRICE PER UNIT	NUMBER OF SERVINGS PER UNIT (LB, CAN, DOZ, PKG, LOAF)											
	120.00 TO 129.99	130.00 TO 139.99	140.00 TO 149.99	150.00 TO 159.99	160.00 TO 169.99	170.00 TO 179.99	180.00 TO 189.99	190.00 TO 199.99	200.00 TO 209.99	210.00 TO 219.99	220.00 TO 229.99	230.00 TO 240.00
DOLLARS	COST PER SERVING-(DOLLARS)											
0.61	0.005	0.005	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003	0.003
0.62	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003
0.63	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003
0.64	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003	0.003
0.65	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.66	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.67	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.68	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003	0.003
0.69	0.006	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.70	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.71	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003	0.003
0.72	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.73	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.74	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.75	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.003	0.003	0.003
0.76	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003
0.77	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003
0.78	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003	0.003
0.79	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003
0.80	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003
0.81	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003
0.82	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.003
0.83	0.007	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004	0.004
0.84	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004
0.85	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004
0.86	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004
0.87	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004	0.004
0.88	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.89	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.90	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.91	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.92	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.004	0.004	0.004	0.004
0.93	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.94	0.008	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.95	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.96	0.008	0.007	0.007	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004	0.004
0.97	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
0.98	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
0.99	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
1.00	0.008	0.007	0.007	0.006	0.006	0.006	0.005	0.005	0.005	0.005	0.004	0.004
2.00	0.016	0.015	0.014	0.013	0.012	0.011	0.011	0.010	0.010	0.009	0.009	0.009
3.00	0.024	0.022	0.021	0.019	0.018	0.017	0.016	0.015	0.015	0.014	0.013	0.013
4.00	0.032	0.030	0.028	0.026	0.024	0.023	0.022	0.021	0.020	0.019	0.018	0.017
5.00	0.040	0.037	0.034	0.032	0.030	0.029	0.027	0.026	0.024	0.023	0.022	0.021
6.00	0.048	0.044	0.041	0.039	0.036	0.034	0.032	0.031	0.029	0.028	0.027	0.026
7.00	0.056	0.052	0.048	0.045	0.042	0.040	0.038	0.036	0.034	0.033	0.031	0.030
8.00	0.064	0.059	0.055	0.052	0.048	0.046	0.043	0.041	0.039	0.037	0.036	0.034
9.00	0.072	0.067	0.062	0.058	0.055	0.051	0.049	0.046	0.044	0.042	0.040	0.038
10.00	0.080	0.074	0.069	0.065	0.061	0.057	0.054	0.051	0.049	0.047	0.044	0.043
11.00	0.088	0.081	0.076	0.071	0.067	0.063	0.059	0.056	0.054	0.051	0.049	0.047
12.00	0.096	0.089	0.083	0.077	0.073	0.069	0.065	0.062	0.059	0.056	0.053	0.051
13.00	0.104	0.096	0.090	0.084	0.079	0.074	0.070	0.067	0.063	0.060	0.058	0.055
14.00	0.112	0.104	0.097	0.090	0.085	0.080	0.076	0.072	0.068	0.065	0.062	0.060
15.00	0.120	0.111	0.103	0.097	0.091	0.086	0.081	0.077	0.073	0.070	0.067	0.064
16.00	0.128	0.119	0.110	0.103	0.097	0.091	0.086	0.082	0.078	0.074	0.071	0.068
17.00	0.136	0.126	0.117	0.110	0.103	0.097	0.092	0.087	0.083	0.079	0.076	0.072
18.00	0.144	0.133	0.124	0.116	0.109	0.103	0.097	0.092	0.088	0.084	0.080	0.077
19.00	0.152	0.141	0.131	0.123	0.115	0.109	0.103	0.097	0.093	0.088	0.084	0.081
20.00	0.160	0.148	0.138	0.129	0.121	0.114	0.108	0.103	0.098	0.093	0.089	0.085
21.00	0.168	0.156	0.145	0.135	0.127	0.120	0.114	0.108	0.102	0.098	0.093	0.089

Information materials

Schools participating in the National School Lunch Program and the School Breakfast Program may obtain the following materials from their State agency or Food and Nutrition Service regional office (see page 2 for addresses).

PUBLICATIONS

A Menu Planning Guide for Breakfast at School (FNS-7)
Washington, D.C.: USDA, Revised 1976.

A Menu Planning Guide for Type A School Lunches (Program Aid No. 719)
Washington, D.C.: USDA, Revised 1974.

Food Buying Guide For Type A School Lunches (Program Aid No. 270)
Washington, D.C.: USDA, 1972.

Food Purchasing Pointers For School Food Service (Program Aid No. 1160)
Washington, D.C.: USDA, 1977.

Quantity Recipes for Type A School Lunches (Program Aid No. 631)
Washington, D.C.: USDA, 1971.

School Food Service Financial Management Handbook for Uniform Accounting (FNS-104)
Washington, D.C.: USDA, 1973.

Recipe costing worksheet

RECIPE: _____ **NO. OF SERVINGS:** _____

SOURCE: _____

RECIPE NUMBER: _____ **DATE:** _____

1 Ingredient	2 Amount of ingredient in recipe	3 Amount of ingredient as purchased	4 Purchase unit of ingredient	5 Number of purchase units used	6 Price per purchase unit[1]	7 Cost for ingredient

TOTAL COST OF RECIPE: $ _____

SERVING SIZE: _____ **COST PER SERVING: $** _____

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